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2016
Personal Property
Guide

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Introduction

Kansas law states that all real property and personal property in this state, not expressly exempt, is subject to taxation. All tangible personal property owned as of January 1st must be listed in the name of the owner, with the county appraiser each year for taxation purposes. The statutory definition of personal property is "… every tangible which is the subject of ownership, not forming part or parcel of real property"

[K.S.A. 79-101, 79-102, 79-301, 79-303]

The *Personal Property Valuation Guide* is written by the Property Valuation Division in the Kansas Department of Revenue. It is intended to be used by county appraisers as the actual personal property valuation guide for the purposes of P.V.D. Directive 98-036, K.S.A. 79-505, 79-1412a Sixth and K.S.A. 79-1456. This publication is not all-inclusive and refers to valuation information contained in statutes, directives and guidelines. Whenever personal property is required to be valued at fair market value, the county appraiser may deviate from the procedures shown in this guide, on an individual piece of property, for just cause shown and in a manner consistent with achieving fair market value. [K.S.A. 79-1456]

The *Personal Property Valuation Guide* outlines procedures for valuing each subclass of personal property set forth in the Kansas Constitution. For an overview of laws and procedures pertaining to the assessment and taxation of personal property, other than valuation information, refer to the *Kansas Personal Property Summary* publication available on the P.V.D. web site.

Personal property guides, directives, memorandums, forms and other related information can be accessed through the Division's web site at www.ksrevenue.org/pvd.html . Kansas statutes and other information can be accessed through the Kansas Department of Revenue Policy Library link.

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Real Property or Tangible Personal Property

It is the responsibility of the Kansas county appraiser to classify all taxable and exempt real and personal property. *(K.S.A. 79-1459)* Classification for the purposes of ad valorem taxation is delineated in Article 11, Section 1 of the Kansas Constitution. Under this section, property subject to taxation is divided into two principle classes; 1) real and 2) tangible personal property. Both classes contain several subclasses, each with its own assessment rate. *Also see K.S.A. 79-1439*.

Current law provides in part, "(i)n determining the classification of property for ad valorem tax purposes, the county appraiser shall conform to the definitions of real and personal property in Kansas law and to the factors set forth in the personal property guide devised or prescribed by the director of property valuation…". *K.S.A. 2014 Supp. 79-261(b)(1)*

K.S.A. 79-102 defines real property and personal property in the following manner:

> "That the terms "real property," "real estate," and "land" … shall include not only the land itself, but all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto."
>
> "The term "personal property" shall include every tangible thing which is the subject of ownership, not forming part or parcel of real property…"

In some instances it can be a difficult task for the county appraiser to determine when property is personal property or real property, more specifically when machinery or equipment becomes a fixture, hence real property. The Kansas Supreme Court has long ago recognized the difficulty in separating real from personal property, particularly in regard to fixtures. "It is frequently a difficult and vexatious question to ascertain the dividing line between real and personal property, and to decide on which side of the line certain property belongs." *Atchison, Topeka & Santa Fe Railroad Co. v. Morgan,* 42 Kan. 23, 21P. 809, 811 (1889).

Where the proper classification of commercial and industrial machinery and equipment is not clearly determined from the definitions of real and personal property provided in Kansas law, the appraiser shall use the three part fixture law test as set forth in the personal property guide prescribed by the director of property valuation pursuant to K.S.A. 75-5105a(b), and amendments thereto, and shall consider the following:

(A) The annexation of the machinery and equipment to the real estate;

(B) the adaptation to the use of the realty to which it is attached and determination whether the property at issue serves the real estate; and

(C) the intention of the party making the annexation, based on the nature of the item affixed; the relation and situation of the party making the annexation; the structure and mode of annexation; and the purpose or use for which the annexation was made.

K.S.A. 2014 Supp. 79-261(b)(2)

The answer must be "YES" to all three questions before it can be said that personal property has become a fixture and thus part of the real property.

The Kansas Court of Appeals has applied the 3-part fixture law test in a case pertaining to the value of property for ad valorem taxation purposes. *In re: Equalization Appeals of Total Petroleum, Inc.,* 28 Kan. App. 2d 295, 16 P.3d 981 (2000). This case also illustrates a unique situation where the 3-part fixture law test was applied to determine that massive oil tanks and oil refinery towers were real property. In *Total Petroleum*, the court concluded that the tanks and refinery towers were real property after reviewing (1) annexation, (2) adaptability and (3) intent.

The key factors influencing the *Total Petroleum* court decision included:

1. The massive size of the tanks and towers, and how they were affixed to the land:
   - The tanks were built on-site by transporting huge pieces of sheet metal by semi-trucks and welding the metal into place until 3" thick.
   - The towers were 120' tall and weighed 175,000 lbs. empty, without trays. They were installed 20' below ground in concrete and rebar with 1 ½" anchor pedestals, and were built to withstand 100 mph winds.
2. The tanks and towers were not portable and were never moved.
3. The land on which the tanks and towers were affixed was devoted to the placement of an oil refinery. Some of the property associated therewith, including the towers and tanks at issue, were specifically constructed for placement on that particular piece of land.

Much of the property (including the tanks and towers) would have to be cut into pieces in order to be removed from the land. Furthermore, the removal would result in environmental contamination of the land, which would have to be treated.

Three-Part Fixture Law Test

The determination of whether property is real or personal must be made on a case-by-case basis. The three tests that comprise the three-part fixture law test are: (1) annexation; (2) adaptability; and (3) intent.

Annexation of the machinery and equipment to the real estate: How is the item under consideration physically annexed to the real property? Would removing the item

cause a reduction in the fair market value of the realty? If so, the item may tend to be viewed as part of the real property. Would the item, once removed, require a significant amount of time or cost to restore the realty to its original condition? If so, the item may tend to be viewed as part of the real property.

Adaptation to the use of the realty to which it is attached: In the adaptability test, the focus is on whether the property at issue serves the real estate or a production process. For example, a boiler that heats a building is considered real property, but a boiler that is used in the manufacturing process is considered personal property.

Intent of the party making the annexation: Intent is based on the nature of the item affixed; the relation and situation of the party making the annexation; the structure and mode of annexation; and the purpose or use for which the annexation was made. *K.S.A. 2014 Supp. 79-261(b)(2)*

In other words, look at the objective data garnered from the first two tests, or from independent documents (documents prepared for purposes other than for a hearing on the issue of whether the property is real or personal). For example, a lease or financing agreement may reveal intent.

When classifying property for assessment purposes, the appraiser should examine all relevant factors and criteria. The information source, its applicability to the Kansas property tax laws and whether it can be used as a credible authority on appeal are all relevant factors to consider.

The basic factors for clarifying items as real or personal property are their designated use and purpose. The determination of whether property is real or personal must be made on a case-by-case basis. All three parts of the three-part fixture test must be satisfied for the item to be classified as real property. *K.S.A. 2014 Supp. 79-261(b)(3)*

Normally, the land and permanent structures on the land, mechanical and other features within the structure with a designed use for the safety and comfort of the occupants, and permanent land improvements added for the utilization of the land are considered real estate.

Items directly used for and whose primary purpose is for a manufacturing process are normally considered personal property. Personal property, by definition, includes all machinery and equipment, furniture, and inventory.

The following is a standard reference for the State of Kansas. It should be recognized that this is a general guideline and that specific listed items may vary under certain condition. When questions or uncertainties arise, contact the Division of Property Valuation for clarification.

IMPROVEMENTS TO LAND NORMALLY CONSIDERED REAL PROPERTY

Ordinarily include:
Retaining walls, piling and mats for general improvement of the site, private roads, paved areas, culverts, bridges, viaducts, subways, tunnels, fencing, reservoirs, dikes, dams, ditches, canals, private storm and sanitary sewers, private water lines for drinking, sanitary and fire protection, fixed wharves and docks, permanent standard gauge railroad tracks, and yard lighting.

BULDING COMPONENTS NORMALLY CONSIDERED REAL PROPERTY

Structural and other improvements to buildings, including:

Foundation, walls, floors, roof, insulation, stairways, catwalks, partitions, loading and unloading platforms and canopies, systems designed for occupant comfort such as heating, lighting, air conditioning, ventilating, sanitation, fixed fire protection, plumbing and drinking water, elevators and escalators.

MISCELLANEOUS

Category		Item
Building Components		
	Air Conditioning-Central	Real
	Air Conditioning-Package with Duct Work	Real
	Air Conditioning-Wall/Window Unit	Personal
	Cold Storage-Built-In	Real
	(where they are the primary function of the structure)	
	Cold Storage-Movable (knock down type)	Personal
	Cold Storage-Display Type	Personal
	Cold Storage-Free Standing	Personal
	Refrigeration Equipment	Personal
	Door-Automatic (Magic Carpet)	Real
	Elevator.	Real
	Escalator	Real
	Dumbwaiter	Real
	Man Lift	Real
	Sidewalk Lift	Real
	Franklin Stove	Personal
	Free Standing Fireplace	Personal
	Sprinkler System	Real
	Boiler (used primarily to supply heat for bldg.)	Real
	Boiler (used primarily to supply power for mfg.)	Personal
	Machinery and Equipment Covers	Personal
	Generator	Personal
	Hopper Scales	Personal
	Loading-Unloading Systems	Personal
Yard Items		
	Parking Lot Lighting	Real
	Scale-Platform	Personal
	Scale-Houses	Real
	Scale-Axle Drive-On	Real
	Sign-Business (attached to building)	Personal
	Sign (free standing)	Personal
	Sign-Advertising (billboard)	Personal
	Tower-Radio Station	Personal
	Tower-Television Station	Personal

	Tower-Communication (citizens band)	Personal
	Tower-Cable TV	Personal
	Docks and Bulkheads	Real
	Fencing (security or privacy)	Real
	Trackage	Real
	Tunnel (pedestrian)	Real

Category		**Item**
	Building Components	(continued)
	Incinerator	Personal
	Overhead Walkway	Real
	Utility Shed (affixed to slab or foundation)	Real
	Satellite Dish	Personal
Special Items		
	Batch Plant-Structure	Real
	Batch Plant-Equipment	Personal
	Portable Standing Building & Yard Item	Personal
	Silo	Real
	Tank-Storage	Personal
	Tank-Used in Processing	Personal
	Grain Elevator	Real
	Wind Generator	Personal
	Solar Energy Panel	Real
	Windmill	Personal
Automotive Services		
	Pump	Personal
	Tank-Above Ground, Vertical	Personal
	Tank-Above Ground, Horizontal	Personal
	Tank-Underground	Personal
	Lift	Personal
	Compressor	Personal
	Service Station Yard Lighting	Real
Banks		
	Vault	Real
	Vault Door	Real
	Safe Deposit Box	Personal
	Counter	Personal

	Night Depository.	Real
	Window-Drive-In.	Real
	Window-Walk-Up	Real
	Window-Tellervue	Personal
	Surveillance System	Personal
	Safe-Built-In	Real
	Safe-Moveable	Personal
	Money Machine or Mini Bank	Personal

Category		**Item**
Beauty & Barber Shops		
	Basins & Sinks (used in conjunction w/ business) ...Real	
	Toilet Room Facility	Real
Bowling Lanes		
	Lane and Return	Personal
	Pinspotter	Personal
Car Washes		
	Equipment	Personal
	Related Plumbing, Piping & Wirin	Real
Dry Cleaners		
	Permanent Type Heating	Real
Restaurants and Bars		
	Sink (used in conjunction w/ business)	Real
	Equipment	Personal
Indoor Theatres		
	Equipment	Personal
	Seats	Personal
Outdoor Theaters		
	Screen	Real
	Speaker, Post, Underground Wiring	Personal
	Concession Stand & Other Permanent Bldgs.	Real
Trailers		
	Recreational Vehicle	Personal
	Mobile Home	Personal
	(in mobile home park or on leased or rented land)	
	Mobile Home	Real
	(on permanent foundation on private lot)	
Trailer Parks		
	Laundry Building, Bath House, Swimming Pool	Real
	Sewer Systems, Water Piping	Real

	Poles and Lighting	Real
	Walk, Driveway and Parking Areas	Real
Swimming Pools		
	Inground	Real
	Above Ground, Prefabricated	Personal

Category		**Item**
Commercial Greenhouses		
	Plastic on Framing	Real
	Heating System	Real
Apartments		
	Carpeting (installed and attached)	Real
	Built-Ins (ranges, dishwashers, garbage disposals)	Real
Photo Booths		
	Photomat, Shutterbug, etc. (portable kiosk)	Personal
Docks		
	Leveler	Real
Oil Bulk & Refining Plants		
	Oil Storage Tanks	Personal
	Piping (above ground)	Personal
	Loading Rack (frame and canopy)	Real
Craneways		
	Integrated with Building Structure	Real
	Independent of Building Structure	Personal
	Crane Motor and Mechanism	Personal

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 Homes** used for residential purposes	**11.5%**
2.02	Mineral leasehold interests, *except* 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, *except* railroad personal property including inventories thereof which shall be assess 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 sever 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 new 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.	**11.5% for tax year 2014 5% for tax year 2015 and all years after**

Listing Personal Property: Due Date and Location (Situs)

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 on or before March 15th of each year. When the due date falls on a day other than a regular business day, the listing is considered timely filed if it is filed on the next following business day. Oil and gas property must be filed on or before April 1st of each year. As a general rule, all tangible personal property is listed in the taxing district where the property is located on the first day of January, *except for*:

K.S.A 79-301, 79-303, 79-306, 79-332a]

(a) Tangible personal property owned by a Kansas resident that is stationed, located or stored on any municipal airport or airfield is listed and taxed in the taxing district where the owner resides. If the owner is not a resident of Kansas or of the county in which the property is located, then the property is listed where it is located.

(b) Motor vehicles being used by a student attending a university or college and owned by such student or another person, are listed in the taxing district where the owner resided on January 1st.

(c) The tangible personal property of banks, bankers, brokers, merchants, insurance or other companies (except mutual fire insurance companies) is listed in the taxing district where their business is usually done.

(d) The tangible personal property of manufactories or mines is listed in the taxing district where the manufactories or mines are located.

(e) Personal property in transit is listed in the taxing district where the owner resides unless it is intended for a particular business and then it is listed in the taxing district where the business is to be transacted.

[K.S.A. 79-304]

On or before January 1, the county appraiser will provide assessment forms for the general public to list their personal property for assessment. The county appraiser may grant the property owner an extension to file if the owner submits a request in writing on or before the March 15th deadline, stating just and adequate reasons for the extension.

[K.S.A. 79-1457]

When personal property is not filed with the county appraiser by the filing deadline (or the extended deadline if applicable), a filing penalty is applied to the assessed value of the property. Refer to the "Personal Property Filing Penalties" section in this guide for more information about filing penalties.

[KSA 79-1422]

2.01 Mobile and Manufactured Homes

Personal property appraisers follow the same sequence of activities that real property appraisers follow. They must locate the property, inspect it, identify its use for taxation purposes, determine whether the property qualifies for any exemptions and value the property. In addition to discovering and valuing manufactured homes, the county appraiser must also determine the ownership of the home.

A **mobile home** is defined as a structure that is transportable in one or more sections which, in its traveling mode, is at least 8 feet wide and at least 36 feet long; is built on a permanent chassis; designed to be used as a dwelling with or without a permanent foundation; connected to utilities; and includes plumbing, heating, air conditioning and electrical systems. Mobile homes built in 1976 or prior were not subject to federal manufactured home construction and safety standards. [K.S.A. 58-4202]

A **manufactured home** is defined as a structure that is transportable in one or more sections, which, in its traveling mode, is at least 8 feet wide and at least 40 feet long; is built on a permanent chassis; designed to be used as a dwelling with or without a permanent foundation; connected to utilities; and includes plumbing, heating, air conditioning and electrical systems. Manufactured homes built after 1976 are subject to federal manufactured home construction and safety standards. [K.S.A. 58-4202]

The homes being built today fall under the definition of a "manufactured home". However, for purposes of this guide the term "manufactured home" shall include mobile homes. Manufactured homes discussed in this guide should **not be confused with modular homes** which are also built in modules (sections) in an environmentally controlled factory but are not built on a permanent chassis.

Owners of manufactured homes are required by law to furnish a listing of each manufactured home they own or have in their possession, to the county appraiser in the county where the home is located. In addition to the owner listing the home, any owner, lessee or operator of any manufactured home park, or the owner of any land in which one or more manufactured homes are located on, is required to furnish a listing of all manufactured homes located in the park or on the land, as of January 1st to the county appraiser. [K.S.A. 79-335, 79-336]

In order to value the home accurately, the appraiser should physically inspect the property. It will be necessary to measure the outside of the home, determine the CDU, physical condition and the quality rating. Also make note of any special features of the home; such as: porches, carports, or other buildings (sheds/garages), the type of foundation (if any), etc. When possible the appraiser should also confirm the year, make

and model of the home with the owner. Like stick built dwellings, manufactured homes will have components and they will be entered on the residential component page located under the manufactured home tab on the Orion CAMA tree. The counties can find the guidelines for listing residential manufactured homes in the *Orion Residential/Agricultural Data Collection* manual. (PVD course 110421) The Orion CAMA program is designed to list and value both real and personal property manufactured homes. There is a discussion on determining if a manufactured home is real or personal property under the "Classifying of Manufactured Homes" section of this guide.

Discovery of Manufactured Homes

The county appraiser has the duty to list and appraise all tangible personal property within the county. When the appraiser discovers, lists, and values personal property in a timely manner, it 1) promotes accurate reporting by the taxpayer thus avoiding penalties; 2) assures uniform and equal treatment of property owners and 3) also assures that all taxable personal property is placed on the tax roll to fulfill the statutory duties imposed upon the county appraiser. The discovery of personal property can be difficult for the appraiser because the property is movable. Since many personal property owners are not aware of the reporting requirements or choose not to obey them, the appraiser must rely on other methods for the discovery of personal property located in the county. [K.S.A. 79-1411b]

Below is a list of primary sources used for the discovery of manufactured homes. County appraisers may be aware of other sources of information that can be used to supplement this list. Several sources are necessary to cross check and update information since personal property information becomes outdated quickly and no single source provides flawless information.

- **Title and registration applications** - available through the county treasurer's office for newly acquired manufactured homes.
- **Manufactured/Mobile home listings** - furnished by the park owner or operator. Kansas law requires park owners or operators to furnish the county appraiser with a list of all manufactured homes located in their parks each year. [K.S.A. 79-336, 79-337]
- **Taxpayer renditions** - required to be filed each year with the county appraiser by March 15th. This is a list of all personal property owned by, leased, or in the possession of a taxpayer as of January 1 of the year. [K.S.A. 79-301, 79-306]
- **Building permits** - required to locate or relocate manufactured homes within the county.

- **Data collection records -** provided by real property appraisers that contain information about manufactured homes located on privately owned county parcels.

- **Annual canvass** - one of the best ways to discover manufactured homes. An annual canvass allows the appraiser to inspect the property in order to verify the accuracy of the information the owner submits on the rendition. This on-site inspection also allows the appraiser to gather information on porches, decks, carports, sheds, or any other personal property that should be valued with the home.

- **Communication with other counties** - allows the appraiser to verify situs dates and to ensure that a manufactured home has been listed on the proper appraisal roll.

- **Video Imaging –** allows the county appraiser to retain an electronic inventory of property within the county, which can be produced for review in an appeal process.

Classifying Manufactured Homes

Kansas law states that all manufactured homes are considered to be personal property unless:

1) The title to the home is in the same name of the person (or spouse of the person) who holds title to the land the home is located on,
   and
2) The home is on a permanent foundation, the type not removable intact from the real property.

[K.S.A. 79-340]

If the manufactured home is determined to be real property, it should be valued in the Orion Computer Assisted Mass Appraisal (CAMA) program. If it is determined to be personal property, it should be classed into one of the following subclasses of personal property as outlined in the Kansas Constitution, and valued accordingly.

- Subclass 2.01 – Manufactured homes used for residential purposes. Homes in this subclass are valued at market value and assessed at 11.5%. Residentially classed manufactured homes are listed / valued on schedule 1 of the rendition. The value can be adjusted in a manner that is consistent with achieving market value. Also included as residential "all land and improvements whether or not contiguous to the land accommodating a dwelling or home used to store household goods and personal effects not used for the production of income." (K.S.A. 79-1459(e))

Residential personal property manufactured homes will be valued in the Orion CAMA program or other personal property programs that use or replicate the values from the Marshall & Swift residential cost estimator.

- Subclass 2.05 – Manufactured homes used for commercial purposes. Homes in this subclass are valued at their retail cost when new less a straight-line depreciation (the same as machinery and equipment) and assessed at 25%. Commercially classed manufactured homes are listed / valued on schedule 5 of the rendition. The value cannot be adjusted for condition or obsolescence. Refer to the "Commercial/Industrial Machinery and Equipment" Section of this guide for valuation procedures.

- Subclass 2.06 – Manufactured homes not elsewhere classified ("Other"). Homes in this subclass are valued at market value and assessed at 30%. Manufactured homes not elsewhere classified ("Other") are listed/valued on schedule 6 of the rendition. The value can be adjusted in a manner that is consistent with achieving market value. Refer to the "Other Personal Property Not Elsewhere Classified" Section of this guide for valuation procedures.

Valuing Residential Manufactured Homes

Manufactured homes that are classified as personal property and used for residential purposes are to be valued in the same manner as real property manufactured homes. All manufactured homes used for residential purposes are valued at market value and assessed at 11.5%. Typically, market value of manufactured homes is achieved by determining the Replacement Cost New Less Depreciation (RCNLD). As stated before, residential personal property manufactured homes will be valued in the Orion CAMA program or other personal property programs that use or replicate the values from the Marshall & Swift residential cost estimator. However, other appraisal methods commonly used to determine the market value of residential homes can also be used to determine market value of manufactured homes. Manually valuing manufactured homes is no longer an option. [K.S.A. 79-340, 79-1439]

- **Depreciation Options in Orion**

To ensure accurate values using RCNLD, the county must apply accrued depreciation which measures "diminished utility" of the manufactured home in its current condition and location. This is accomplished in Orion by using a single comprehensive rating of accrued depreciation which is **CDU**. The CDU assigned to a manufactured home will encompass all causes of depreciation, i.e. physical, functional and locational or economic.

Each county is responsible for developing its own depreciation for manufactured homes. The depreciation schedules are based on the sales of manufactured homes within the county. If the county does not have sufficient documented *valid* sales for an accurate depreciation study, then the county should consider these options:

- Contact neighboring counties or similar sized counties within their region, and use those counties' sales to supplement their own depreciation study.

And/or

- Test depreciation from nationally recognized manufactured housing cost guides for accuracy in your regional market.

PVD offers the course, *Orion Residential Deprecation,* to help county appraisers develop accurate depreciation.

For a more detailed discussion of depreciation within Orion, see PVD's *Orion Residential / Agricultural Data Collections,* manual, (PVD course 110421) starting on page 187.

2.02 Mineral Leasehold Interests (Oil and Gas)

For purposes of taxation, oil and gas leases, oil and gas wells, all casing, tubing and other equipment and materials used in operating oil and gas wells are considered personal property. The Kansas Constitution classifies personal property that qualifies as **Mineral Leasehold Interests** (oil and gas) into Class 2, Subclass 2 (2.02) for property tax purposes.

[Ks. Constitution Art.11Sec. 1; K.S.A. 79-1439(2); K.S.A. 79-329]

Oil and gas interests are valued at market value and assessed at 30%, *except* oil leasehold interests with an average daily production of five barrels or less and natural gas leasehold interests with an average daily production of 100 mcf or less, shall be assessed at 25%.

[Ks. Constitution Art.11Sec. 1; K.S.A. 79-1439(2)]

Kansas law requires oil and gas property to be listed annually with the county appraiser on or before April 1st. Oil or gas property not filed with the county appraiser by the April 1st deadline must have a filing penalty applied to the assessed value. The penalty for late filing is 5% per month up to a maximum of 25%. The penalty for failure to file is 50%. If an extension from the filing date is needed, a written request for an extension must be filed with the county appraiser prior to the April 1st deadline. [K.S.A. 79-332a]

Oil Rendition Forms and Gas Rendition Forms, available from the county appraiser's office, are designed to allow taxpayers to provide specific information necessary for the county appraiser to determine the value of the oil and gas property. Due to the complex process for valuing oil and gas leasehold interests, the Division of Property Valuation issues a *Kansas Oil and Gas Appraisal Guide* that is separate from this guide. Therefore, the oil and gas appraisal process will not be addressed in this guide. [K.S.A. 79-1457]

The *Kansas Oil and Gas Appraisal Guide* and the *Oil and Gas Rendition Forms* are available on the PVD web site at www.ksrevenue.org/pvd.htm, or from the Kansas Department of Revenue, Property Valuation Division at (785) 296-2365.

2.03 Public Utilities

For property tax purposes, the personal property of railroads and companies that qualify as a public utility as defined in K.S.A. 79-5a01 is classified within the **Public Utility** subclass of personal property**.** The Kansas Constitution classifies personal property that qualifies as **Public Utility** property into Class 2, Subclass 3 (2.03). **Public Utility** property is listed on the "*Annual Rendition to the Kansas Department of Revenue Division of Property Valuation*". The annual rendition must be filed with the Division of Property Valuation (PVD) on or before March 20 of each year. Property in the public utility subclass is valued based upon the fair market value of the "unit" and it is assessed at 33%.

[Ks. Constitution Art.11Sec. 1; K.S.A. 79-1439(2); K.S.A. Chapter 79-article5a]

Personal property that is assessed in the public utility subclass includes vehicles which are registered through the county. Proof of property tax assessment by the state (PVD) is required whenever a state-assessed public utility vehicle is titled or registered through the county. The taxpayer's stamped copy of schedule 10b of the Annual Rendition or the "Declaration of State Assessment for Newly Acquired Vehicle" from PVD provides the county with evidence that the vehicle is state-assessed. Vehicles with proof of state assessment will have a class code ***900*** (Public Utility) on the registration. **Whenever evidence of state assessment by PVD cannot be shown, the county should assess the vehicle(s) for property tax purposes.**

[K.S.A. 8-173(2), 79-5a05]

The Division of Property Valuation (PVD) in the Kansas Department of Revenue appraises property owned by public utilities and railroads. Therefore, procedures for the valuation and assessment of property in the **Public Utility** subclass will not be addressed in this guide. For more information regarding state appraised public utilities and railroads, contact the Division of Property Valuation at (785) 296-2365 or visit the PVD web site at www.ksrevenue.org/pvd.htm.

2.04 Motor Vehicles

The statutory definition of a "motor vehicle" requires the vehicle to be a device that is self-propelled, in which any person or property may be transported or drawn upon a public highway. It does not include motorized bicycles, motorized wheelchairs; devices moved by human power, or devices used exclusively upon stationary rails or tracks.

[K.S.A. 8-126 (a), (b)]

The Kansas Constitution places qualifying motor vehicles into Class 2, Subclass 4 *(2.04)*. Motor vehicles in the "Motor Vehicle" subclass, referred to as *"tax roll"* motor vehicles are listed on a *tangible personal property assessment form* (rendition) pursuant to K.S.A. 79-300 series.

Tax Roll motor vehicles are *registered* with a tag weight of 24,000 lbs. or more, *or titled* as a non-highway motor vehicle. Tax roll motor vehicles are reported on *schedule 4a* of the county personal property assessment form in the county where the vehicle is located on the assessment date (typically January 1). The property tax value of the vehicle is the fair market value, which can be adjusted for condition if the vehicle was damaged. The taxes are paid in arrear for the calendar year. [K.S.A. 79-306d]

Other categories of motor vehicles, *which are not classified within the "Tax Roll Motor Vehicle" subclass for purposes of personal property taxation in Kansas, include:*

- **Taxed When Tagged** motor vehicles are *registered* with a tag weight of 12,000 lbs. or less. The property tax value of the vehicle is a formula-driven value, which is not adjusted for condition, mileage, etc. The assessment rate for tax-when-tagged motor vehicles is 20%. The property taxes, which are calculated through the state Motor Vehicle Registration System (MOVRS) in the county treasurer's office, must be paid when the vehicle is registered.

  [K.S.A. 8-126, 79-5101-5107]

- **16M/20M** motor vehicles have a gross vehicle weight which is greater than 12,000 lbs. but less than 20,001 lbs. The property tax value of the vehicle is a formula-driven value, which is not adjusted for condition, mileage, etc. The assessment rate for 16M/20M motor vehicles is 20%. The property taxes are paid in arrears for the calendar year. [K.S.A. 79-5105a]

- **RV-Titled Recreational Vehicles** include motor homes, campers and travel trailers, which meet the statutory requirements for registering the vehicle with a Kansas RV-Title. The property tax value of the RV-titled vehicle is based upon the age and weight of the vehicle. The property taxes, which are calculated through the state

Motor Vehicle Registration System (MOVRS) in the county treasurer's office, must be paid when the vehicle is registered [K.S.A. 79-5118-5121]

- **State Assessed** vehicles include motor vehicles that belong to a railroad or public utility. State-assessed railroad and utility property is reported to the Property Valuation Division (PVD) in the Kansas Department of Revenue. [K.S.A. 79-6a01]

- **Rental Excise Tax** is paid in-lieu-of property taxes by rental companies that lease certain vehicles for a period of time not exceeding 28 days. The rental excise tax is 3.5 percent of the gross receipts received from the rental or lease of qualifying vehicles. Qualifying vehicles are reported to the Kansas Department of Revenue. [K.S.A. 79-5117]

- **Commercial Vehicle Fees** are paid for any self-propelled or towed motor vehicle engaged in commerce, is used to transport property or passengers, and has a gross weight or gross combination weight of 10,001 pounds or more. The commercial vehicle fee is collected at time of registration to the IRP/IFTA locations and covers the power unit and any trailers towed by the power unit and/or any beds, bodies, or boxes on the power unit. Farm and personal vehicles are not included. [K.S.A. 8-143]

- **Exempt** motor vehicles must have been granted an exemption from personal property taxation in Kansas by the appropriate granting authority. For more information on property tax exemptions refer to the "Property Tax Exemptions" Section.

Valuation Summary for Taxable Vehicles

The manner in which a vehicle is registered *typically* determines how the vehicle is valued and taxed for property taxation in Kansas. Therefore, it is possible for the same motor vehicle to be valued and taxed in several different ways depending upon how it is registered.

The gross weight, now called the "declared weight" in the MOVRS program, of the vehicle is used to determine the registration weight for the vehicle tag. For motor vehicle registration purposes, "gross weight" or "declared weight" includes the *total weight* of the truck, truck cargo and the weight of the trailer and trailer cargo. For example, a motor vehicle registered with a 12M tag can pull or carry a gross weight up to 12,000 pounds. For purposes of this guide, the term "gross weight" will be used and the letter "M" will be used to represent "thousand" when referring to a tag registration weight (12M=12,000 lbs.).

"Taxed when tagged" motor vehicle values, which are based on a formula presented in the Kansas statutes, are not adjusted for condition, mileage, etc. of the vehicle. The taxes, which are pre-paid at the time of registration, are payable to the county where the vehicle can be legally registered according to state motor vehicle registration statutes. *"Taxed when tagged"* motor vehicle property taxes are for a "registration year" and can be prorated through the state motor vehicle registration **s**ystem (MOVRS). The registration year is determined by the first letter of the primary owner's last name as shown on the vehicle title. Each letter of the alphabet is assigned a specific month in which the vehicle must be registered each year. The taxes are paid in advance for a twelve-month period beginning with the first day of the month following the assigned registration month. Refer to the chart below for the registration months.

[K.S.A. 79-5100 series]

First Letter of Last Name	Registration Renewal Month
A	February
B	March
C, D	April
E, F, G	May
H, I	June
J, K, L	July
M, N, O	August
P, Q, R	September
S	October
T, V, W	November
U, X, Y, Z	December

***"Tax roll"* motor vehicles** are appraised at fair market value and the value can be adjusted for condition if the vehicle is wrecked or damaged. *"Tax roll"* motor vehicles are assessed at a rate of 30%. The vehicles are listed annually on the county personal property assessment form (rendition). The property taxes, which are payable to the county in which the vehicle had its tax situs on the assessment date, are paid in arrear for the calendar year. *"Tax roll"* motor vehicles can be prorated onto or off of the tax roll when they are purchased or sold. [K.S.A. 79-306d]

16M/20M motor vehicle valuation and taxation is a unique process because the procedures used are combinations of those used in the valuation and taxation of both *"taxed when tagged"* and *"tax roll"* motor vehicles. Motor vehicles that are registered with a 16M or 20M tag are valued in the same manner as *"taxed when tagged"* motor vehicles, using the same mill levy and assessment rate. However, the tax year, situs requirements, penalties, proration rules, reporting requirements and billing procedures are the same as *"tax roll"* motor vehicles. [K.S.A. 79-5105a]

Truck beds for chassis cab motor vehicles are classified and valued separately from the motor vehicle. A "chassis cab" motor vehicle is a vehicle that has a frame (chassis) with wheels and a cab. Chassis cab motor vehicles are considered complete vehicles and can be driven on the highways without a bed. Therefore, the bed values are not included in the truck values. Truck beds that are for personal use are classified within the "Other" subclass of personal property. Refer to the "Other Personal Property Not Elsewhere Classified" section of this guide for valuation procedures. Truck beds used for commercial purposes are classified within the "Commercial" subclass of personal property. Refer to the "Commercial/Industrial Machinery and Equipment" section of this guide for valuation procedures. Truck beds on *"chassis cab"* motor vehicles are not prorated onto or off of the tax roll when the truck they are on is purchased or sold during the year. "*Penton Media*" publishes the online *Truck Blue Book*, in this subscription it includes truck body and truck beds for valuing. This resource may be used to help determine the value of a truck bed.

Truck bodies for "incomplete," "stripped," or "chassis only" motor vehicles are considered part of the motor vehicle and the appropriate body value is added to the chassis value when determining a class code or market value for the vehicle. Incomplete, stripped, or chassis only vehicles have a frame (chassis) with wheels only. They cannot be driven on the highways because they are not considered "motor vehicles" in Kansas until the body is added. The most common examples of stripped, incomplete or chassis only vehicles are step vans (UPS type trucks), RV and commercial cutaways (small transport buses, ambulances or special delivery vehicles), and school buses. The vehicle identification number will indicate whether a vehicle is a chassis cab or an incomplete, stripped, or chassis only vehicle.

Trailers used for personal use are classified within the **other** subclass of personal property and are valued at market value and assessed at 30%. Refer to the "Other Personal Property Not Elsewhere Classified" section of this guide for valuation procedures.

Trailers used for business are classified within the **commercial** subclass of personal property and are valued the same as other machinery and equipment and assessed at 25%. Refer to the "Commercial/Industrial Machinery and Equipment" section of this guide for valuation procedures.

Vehicle Identification Numbers

The **V**ehicle **I**dentification **N**umber (VIN) identifies a vehicle. Each digit or group of digits describes specific characteristics about the vehicle. Vehicles produced in 1981 and later will have seventeen (17) digits in the VIN. Prior to 1981, there was no consistency as to how the manufacturers generated vehicle identification numbers.

The VIN for a 1981 or newer model will indicate the following information.

- The 1st through 3rd digits indicate the country where the vehicle was manufactured, the manufacturer and the type of vehicle (auto, truck, incomplete or stripped chassis, etc.).
- The 4th through 8th digits are specific vehicle characteristics (coupe, sedan, number of doors, GVW, engine type, 4-wheel drive, etc.).
- The 9th digit is the "check" digit (used by manufacturers and dealers to verify the VIN is valid).
- The 10th digit is the model year of the vehicle (see chart below).
- The 11th through 17th digits indicate the serial number of the vehicle and the manufacturing plant.

Below is an example of the VIN breakdown for a 2013 Ford F150, Platinum series pickup.

1 – 3	4 – 8	9	10	11 – 17
1FT	FW1ET	5	D	FA29661
↓	↓	↓	↓	↓
USA, Ford Truck Complete	7001-8000 Lbs. GWV F150, 4X4, Super Crew Ecoboost 3.5 L, V-6 Engine	Check Digit	2013 Model	Dearborn, MI Plant Serial Number

VIN Model Year Codes (10th digit)

1980 = A	1988 = J	1996 = T	2004 = 4	2012 = C
1981 = B	1989 = K	1997 = V	2005 = 5	2013 = D
1982 = C	1990 = L	1998 = W	2006 = 6	2014 = E
1983 = D	1991 = M	1999 = X	2007 = 7	2015 = **F**
1984 = E	1992 = N	2000 = Y	2008 = 8	2016 = **G**
1985 = F	1993 = P	2001 = 1	2009 = 9	2017 = H
1986 = G	1994 = R	2002 = 2	2010 = A	2018 = J
1987 = H	1995 = S	2003 = 3	2011 = B	2019 = K

The VINs of some manufacturers break down the description to include the series or model package. However, many do not. The Ford VIN shown in the previous example does not indicate the truck is a Platinum series truck. Therefore, it is up to the county to determine the model package when more than one choice is provided by the MOVRS program. This can be done by asking the owner, viewing the information on the owner's paperwork from the dealership, or by contacting the dealership directly. In most cases, if the VIN does not indicate the series or model package, it will not be listed on the title or the manufacturer's certificate of origin.

NOTE: The VIN will never contain the letters I, O, and Q. The model year identifier (10th digit) will never contain the number zero or the letters I, O, Q, U or Z. Letters and numbers are occasionally switched in error. Such as the letter S and the number 5, the letter B and the number 8, the letter D and the number 0, the letter Z and the number 2, and the letters F and P. Sometimes a digit is left out completely, so make sure there are 17 digits in the VIN if the vehicle is a 1981 or newer model.

NICB

The Property Valuation Division (PVD) receives information on vehicle identification numbers from the manufacturers. National Insurance Crime Bureau publishing the Passenger Vehicle Identification Manual for breaking down VINs. They also publish the Commercial Identification Manual for the Heavy Duty truck, tractors and some of the common trailers. For more information about ordering these publications, you may contact the National Insurance Crime Bureau at 847.544.7002.

Taxed When Tagged Motor Vehicles

The term *"taxed when tagged"* simply means the property tax must be paid whenever a motor vehicle is registered and tagged for use on Kansas highways. Motor vehicles registered with a gross weight of 12,000 lbs. or less and recreational vehicles with a Kansas RV-Title are *"taxed when tagged"* motor vehicles. The *"taxed when tagged"* motor vehicles taxes must be prepaid to the county where the motor vehicle can be legally registered. The vehicle taxes are for a "registration year", which consists of a number of months in the current calendar year and a number of months in the upcoming calendar year to equal 12 months. The registration year is determined by the first letter of the primary owner's last name as shown on the vehicle title. The property taxes are calculated through the motor vehicle registration system (MOVRS) in the county treasurer's office.

The *"taxed when tagged"* system, which was implemented in 1981, created a classification system for the property taxation of certain motor vehicles. The system classifies each motor vehicle based on the value of the vehicle when "*first offered for sale as new",* hereafter referred to as *"trade-in value"*. Each vehicle is assigned a class code which is determined by the value range in which the *"trade-in value"* falls (refer to the class code charts on pages 15 and 16). The class code remains the same for the life of the vehicle. The *"midpoint value"* (middle) of the class code value range is depreciated 15% per year. The *"taxed when tagged"* motor vehicle value, which is based on a formula presented in the Kansas statutes, <u>is not adjusted</u> for condition, mileage, etc. of the vehicle. The property tax can be prorated for the number of months the vehicle is owned in the registration year.

"Taxed when tagged" motor vehicles registered with a gross weight of 12,000 lbs. include passenger cars, vans, light-duty trucks, sport utility vehicles, and motorcycles. Camping trailers, travel trailers, and motor homes that qualify for a "Kansas RV-Title" are also *"taxed when tagged"* vehicles. However, the property taxes for RV-titled vehicles are based upon the age and weight of the vehicle. Refer to the "RV-Titled Vehicles" section of this guide for more information on RV taxes. [K.S.A. 79-5100 series; 8-1,138; 8-129]

Valuing Taxed When Tagged Motor Vehicles:

The MOVRS program establishes the *"trade-in value"* of each "taxed when tagged" motor vehicle based on the manufacturer's suggested retail price (MSRP). The MSRP is obtained from a *National Automobile Dealers Association (NADA)* data interface which is used to establish the *"trade-in value"*. This *NADA* data base is updated monthly. The estimated "*trade-in value"* is calculated by taking the MSRP times 85% for autos, motorcycles and light duty trucks and MSRP times 70% for medium duty trucks.

[K.S.A. 79-5103, 79-5104]

Once the *"trade-in value"* is established and a class code is assigned to the vehicle, the MOVRS program will calculate the correct tax. The MOVRS program was developed for county treasurers to use when processing title and registration information.

The *"midpoint value"* of the assigned class code range depreciates 15% per year. To get a *"tax value"* for the vehicle, the depreciated *"midpoint value"* is multiplied by the 20% assessment rate for motor vehicles registered with a gross weight of 12,000 lb. or less. The *"tax value"* is multiplied by the *"motor vehicle county average levy"* (mill rate) to determine the property tax owed on the vehicle. Since the *"motor vehicle county average levy"* differs from county to county, the property tax for an identical vehicle will not be the same in every county. *Except for* taxes due on motor vehicles that meet the requirements for the *"taxed when tagged"* minimum tax set by state law.

[K.S.A. 79-5102, 79-5105]

Minimum tax:

All model year **1980 or older** *"taxed when tagged"* motor vehicles are charged a minimum tax of $12.00 per year, *regardless* of the class code. *Except that* all model year 1980 or older *"taxed when tagged"* motorcycles which are charged a minimum tax of $6.00 per year, *regardless* of the class code. *Therefore*, any 1980 or older vehicle that does not have an assigned class code can be assigned a MSRP of $441 that yields a class code of 001 to generate the minimum tax required by law.

The property tax for model year **1981 or newer** *"taxed when tagged"* motor vehicles will eventually reach a minimum tax of $24.00 per year. *Except that* 1981 or newer *"taxed when tagged"* motorcycles will eventually reach a minimum tax of $12.00 per year. The *only exception* is for certain motor vehicles that were *"grandfathered"* at the $12.00 or $6.00 minimum tax.

"Grandfathered" vehicles:

Beginning 1996, the Kansas legislature increased minimum tax for *"taxed when tagged"* motor vehicle from $12.00 to $24.00 and motorcycles from $6.00 to $12.00. As a result, any model year 1981 or newer *"taxed when tagged"* motor vehicle, registered for the *full 1996 registration* year, that was taxed less than the new $12.00 or $24.00 minimum tax was *"grandfathered"*. The property tax for *"grandfathered"* motor vehicles will eventually reach the minimum tax of $12.00, $6.00 for motorcycles, applicable to 1980 and older models. The *"grandfather"* exception follows the motor vehicle from county to county and owner to owner. The county treasurer's office can be contacted whenever verification is necessary.

Class Codes for Taxed When Tagged and 16M/20M Motor Vehicles

Class Code	Mid-Point MSRP	Lower Limit	Mid-Point	Upper Limit	Class Code	Mid-Point MSRP	Lower Limit	Mid-Point	UPPER LIMIT
1	441	**0**	375	**749**	36	62,353	**52,001**	53,000	**54,000**
2	1,324	**750**	1,125	**1,499**	37	64,706	**54,001**	55,000	**56,000**
3	2,206	**1,500**	1,875	**2,249**	38	67,059	**56,001**	57,000	**58,000**
4	3,088	**2,250**	2,625	**2,999**	39	69,412	**58,000**	59,000	**60,000**
5	3,971	**3,000**	3,375	**3,749**	40	71,765	**60,001**	61,000	**62,000**
6	4,853	**3,750**	4,125	**4,499**	41	74,118	**62,001**	63,000	**64,000**
7	5,735	**4,500**	4,875	**5,249**	42	76,471	**64,001**	65,000	**66,000**
8	6,618	**5,250**	5,625	**5,999**	43	78,824	**66,001**	67,000	**68,000**
9	7,647	**6,000**	6,500	**6,999**	44	81,176	**68,001**	69,000	**70,000**
10	8,824	**7,000**	7,500	**7,999**	45	83,529	**70,001**	71,000	**72,000**
11	10,000	**8,000**	8,500	**8,999**	46	85,882	**72,001**	73,000	**74,000**
12	11,176	**9,000**	9,500	**9,999**	47	88,235	**74,001**	75,000	**76,000**
13	12,353	**10,000**	10,500	**10,999**	48	90,588	**76,001**	77,000	**78,000**
14	13,529	**11,000**	11,500	**11,999**	49	92,941	**78,001**	79,000	**80,000**
15	14,706	**12,000**	12,500	**12,999**	50	95,294	**80,001**	81,000	**82,000**
16	15,882	**13,000**	13,500	**13,999**	51	97,647	**82,001**	83,000	**84,000**
17	17,647	**14,000**	15,000	**15,999**	52	100,000	**84,001**	85,000	**86,000**
18	20,000	**16,000**	17,000	**17,999**	53	102,353	**86,001**	87,000	**88,000**
19	22,353	**18,000**	19,000	**19,999**	54	104,706	**88,001**	89,000	**90,000**
20	24,706	**20,000**	21,000	**22,000**	55	107,059	**90,001**	91,000	**92,000**
21	27,059	**22,001**	23,000	**24,000**	56	109,412	**92,001**	93,000	**94,000**
22	29,412	**24,001**	25,000	**26,000**	57	111,765	**94,001**	95,000	**96,000**
23	31,765	**26,001**	27,000	**28,000**	58	114,118	**96,001**	97,000	**98,000**
24	34,118	**28,001**	29,000	**30,000**	59	116,471	**98,001**	99,000	**100,000**
25	36,471	**30,001**	31,000	**32,000**	60	118,824	**100,001**	101,000	**102,000**
26	38,824	**32,001**	33,000	**34,000**	61	121,176	**102,001**	103,000	**104,000**
27	41,176	**34,001**	35,000	**36,000**	62	123,529	**104,001**	105,000	**106,000**
28	43,529	**36,001**	37,000	**38,000**	63	125,882	**106,001**	107,000	**108,000**
29	45,882	**38,001**	39,000	**40,000**	64	128,235	**108,001**	109,000	**110,000**
30	48,235	**40,001**	41,000	**42,000**	65	130,588	**110,001**	111,000	**112,000**
31	50,588	**42,001**	43,000	**44,000**	66	132,941	**112,001**	113,000	**114,000**
32	52,941	**44,001**	45,000	**46,000**	67	135,294	**114,001**	115,000	**116,000**
33	55,294	**46,001**	47,000	**48,000**	68	137,647	**116,001**	117,000	**118,000**
34	57,647	**48,001**	49,000	**50,000**	69	140,000	**118,001**	119,000	**120,000**
35	60,000	**50,001**	51,000	**52,000**	70	142,353	**120,001**	121,000	**122,000**

Class codes continue up to 400, in increments of $2,000. [KSA 79-5104]

Class Codes for Taxed When Tagged and 16M/20M Motor Vehicles (Cont.)

Class Code	Mid-Point MSRP	Lower Limit	Mid-Point	Upper Limit	Class Code	Mid-Point MSRP	Lower Limit	Mid-Point	UPPER LIMIT
71	144,706	**122,001**	123,000	**124,000**	106	227,059	**192,001**	193,000	**194,000**
72	147,059	**124,001**	125,000	**126,000**	107	229,412	**194,001**	195,000	**196,000**
73	149,412	**126,001**	127,000	**128,000**	108	231,765	**196,001**	197,000	**198,000**
74	151,765	**128,001**	129,000	**130,000**	109	234,118	**198,001**	199,000	**200,000**
75	154,118	**130,001**	131,000	**132,000**	110	236,471	**200,001**	201,000	**202,000**
76	156,471	**132,001**	133,000	**134,000**	111	238,824	**202,001**	203,000	**204,000**
77	158,824	**134,001**	135,000	**136,000**	112	241,176	**204,001**	205,000	**206,000**
78	161,176	**136,001**	137,000	**138,000**	113	243,529	**206,001**	207,000	**208,000**
79	163,529	**138,001**	139,000	**140,000**	114	245,882	**208,001**	209,000	**210,000**
80	165,882	**140,001**	141,000	**142,000**	115	248,235	**210,001**	211,000	**212,000**
81	168,235	**142,001**	143,000	**144,000**	116	250,588	**212,001**	213,000	**214,000**
82	170,588	**144,001**	145,000	**146,000**	117	252,941	**214,001**	215,000	**216,000**
83	172,941	**146,001**	147,000	**148,000**	118	255,294	**216,001**	217,000	**218,000**
84	175,294	**148,001**	149,000	**150,000**	119	257,647	**218,001**	219,000	**220,000**
85	177,647	**150,001**	151,000	**152,000**	120	260,000	**220,001**	221,000	**222,000**
86	180,000	**152,001**	153,000	**154,000**	121	262,353	**222,001**	223,000	**224,000**
87	182,353	**154,001**	155,000	**156,000**	122	264,706	**224,001**	225,000	**226,000**
88	184,706	**156,001**	157,000	**158,000**	123	267,059	**226,001**	227,000	**228,000**
89	187,059	**158,001**	159,000	**160,000**	124	269,412	**228,001**	229,000	**230,000**
90	189,412	**160,001**	161,000	**162,000**	125	271,765	**230,001**	231,000	**232,000**
91	191,765	**162,001**	163,000	**164,000**	126	274,118	**232,001**	233,000	**234,000**
92	194,118	**164,001**	165,000	**166,000**	127	276,471	**234,001**	235,000	**236,000**
93	196,471	**166,001**	167,000	**168,000**	128	278,824	**236,001**	237,000	**238,000**
94	198,824	**168,001**	169,000	**170,000**	129	281,176	**238,001**	239,000	**240,000**
95	201,176	**170,001**	171,000	**172,000**	130	283,529	**240,001**	241,000	**242,000**
96	203,529	**172,001**	173,000	**174,000**	131	285,882	**242,001**	243,000	**244,000**
97	205,882	**174,001**	175,000	**176,000**	132	288,235	**244,001**	245,000	**246,000**
98	208,235	**176,001**	177,000	**178,000**	133	290,588	**246,001**	247,000	**248,000**
99	210,588	**178,001**	179,000	**180,000**	134	292,941	**248,001**	249,000	**250,000**
100	212,941	**180,001**	181,000	**182,000**	135	295,294	**250,001**	251,000	**252,000**
101	215,294	**182,001**	183,000	**184,000**	136	297,647	**252,001**	253,000	**254,000**
102	217,647	**184,001**	185,000	**186,000**	137	300,000	**254,001**	255,000	**256,000**
103	220,000	**186,001**	187,000	**188,000**	138	302,353	**256,001**	257,000	**258,000**
104	222,353	**188,001**	189,000	**190,000**	139	304,706	**258,001**	259,000	**260,000**
105	224,706	**190,001**	191,000	**192,000**	140	307,059	**260,001**	261,000	**262,000**

Class codes continue up to 400, in increments of $2,000. [KSA 79-5104]

Property Tax Exemptions (Replacing the 900 Series Class Codes)

Property taxes for some vehicles are either not collected at time of registration, or they are exempt from taxation, with the exception of RV-Titled recreational vehicles. For this group of vehicles either not collecting tax at the time of registration or exempt, the MOVRS program uses selectable "property tax exemptions" even though some vehicles are **not** exempt. The taxes for "RV Titled" recreational vehicles are collected when the vehicle is registered because they are classified under the "taxed when tagged" system. The selectable "property tax exemptions" currently in MOVRS and a brief description of each are as follows:

Exemption	Old Class Code	Description
Antique:	None	Any vehicle more than 35 years old. Exempt from registration but are taxable.
State Assessed:	900	Motor vehicles belonging to telephone, gas, Public Utility electric and railroad companies that are state assessed by the Property Valuation Division for property tax purpose
Military Exempt: Non-Kansas Residents	910	Motor vehicles owned by non-resident military personnel ***or their spouse*** who are stationed in Kansas on military orders. The vehicle cannot be exempt if used for business purposes. Exempt under the Service Members Civil Relief Act.
Military Exempt: Kansas Residents	911	Motor vehicles owned by Kansas-resident military personnel who are *"mobilized and deployed"* or on *"Active Guard or Reserve (AGR)"* status on the date of application for motor vehicle registration. The exemption is limited to not more than 2 motor vehicles. Exempt under K.S.A. 79-5107(e).
County Assessed: 16M or greater registration *or* Non-highway titled	920	Motor vehicles that are registered greater than 12M or titled non-highway. The motor vehicles are assessed by the county appraiser for property tax purposes.

Exemption	Old Class Code	Description
County Assessed (MB): Motorized Bicycle	920	Motorized bicycles are assessed by the County appraiser for property tax purposes.
County Assessed: Exempt $750 or less	925	Registered items with a purchase price of $750 or less.
Humanitarian Exempt:	940	Motor vehicles of entities specified as exempt by K.S.A. 79-201 and 79-201b. For example, coordinated transit districts, not for profit housing for the elderly, children or the disabled, certain not for profit private and public schools, places of worship.
Government Exempt: Also includes 5 year registration.	950	Motor vehicles of entities specified as exempt by K.S.A. 79-201a. Motor vehicles of political subdivisions such as townships and federal government.
Rental Excise Tax: Gross Receipts – In Lieu of Tax	960	Motor vehicles owned by rental car companies leased for a period not exceeding 28 days. Taxes are based on gross receipts in lieu of property taxes. K.S.A. 79-5117
RV Titled Recreational Vehicles	970	Motor homes, travel trailers and campers that meet the qualifications to be titled and registered as a "recreational vehicle". Taxes are based upon age and weight. K.S.A. 79-5118 through 79-5120.
RV Titled Recreational Vehicles:	980	RVs that qualify for military exemption under the federal Service Members Civil Relief Act or K.S.A. 79-5121(e).

Tentative/Temporary Class Codes

A tentative class code is assigned to a vehicle whenever a permanent class code is not available. This allows the owner to register the vehicle in a timely manner. A tentative class code is considered temporary, and used only until information becomes available to assign a permanent class code. The county appraiser's office or the personal property staff at Property Valuation Division (PVD) can assign tentative class codes.

Due to the procedures used to determine tentative class codes, it is not unusual for the permanent class code to differ from the tentative class code. Therefore, the vehicle owner must be informed of the possibility that the tentative class code and resulting property tax may change, when the permanent class code is determined.

The Property Valuation Division (PVD) gets pricing information for newly manufactured motor vehicles from the manufacturer or from nationally recognized publications such as the *National Automobile Research Black Book, NADA online, and Kelley Blue Book online*. However, PVD does not always receive pricing information for all models prior to the model first being offered for sale. When the class code for a 1981 or newer model of taxed when tagged motor vehicle is not available, the county can contact the PVD Personal Property Section at (785) 296-2365 to see if information exists for determination of a permanent class code. When a permanent class code can be assigned to the vehicle and entered into the MOVRS program by PVD, this gives the county instant access to a MSRP and class code to complete the registration transaction.

When the Personal Property Section is not available to assign a class code to **a brand new vehicle**, the county appraiser can use one of the prescribed methods to assign a tentative class code. *Whenever* the county assigns a tentative class code, a copy of the Manufacturers Certificate of Origin, the sales tax receipt (when available) and any other documentation used to determine the tentative class code should be faxed to the PVD Personal Property Section at (785) 296-2320 for validation. When a permanent class code is assigned to the vehicle, PVD will compare it to the tentative class code. PVD will contact the county *if* the county needs to change the class code and notify the owner of the change. PVD can make permanent class codes available to counties sooner when counties provide documentation for tentative class codes they have assigned. *If* the county does not notify PVD when they assign a tentative class code, the county is responsible for validating the class code.

To assign a tentative class code to <u>a brand new vehicle</u>:

- When a **State of Kansas Retail Sales Tax Receipt <u>is</u> available** – Convert the *"selling price" without sales tax* into a tentative class code using the class code charts on pages 15 and 16. **Fax documentation used to determine the tentative class code** to the PVD Personal Property Section at (785) 296-2320 for validation.

- When a **Kansas Retail Sales Tax Receipt <u>is not</u> available**, assign the prior year class code from the MOVRS program for the same make and model vehicle as a tentative class code. **Fax documentation used to determine the tentative class code** to the PVD Personal Property Section at (785) 296-2320 for validation.

County Appraiser/Treasurer Responsibility for Assigning Class Codes

According to Kansas law, the county appraiser is responsible for classifying and valuing motor vehicles for property tax purposes. However, in December 1987, the Kansas Division of Motor Vehicles began using a newly designed computer program that allowed for a faster and more efficient vehicle registration process. This program was replaced with a new program, Motor Vehicle Registration System (MOVRS), in May of 2012. Currently all county treasurers have access to the new program and access to MSRP and class code information necessary to complete a registration transaction at any of the county motor vehicle departments. In this new program a NADA vehicle information interface provides the county treasurers instant access to the most current MSRP for determining correct class codes.

The Division of Property Valuation has become responsible for supplementing MOVRS when gaps occur in the NADA data. As a result, it is not necessary to send vehicle owners to the county appraiser's office for a MSRP and class code because the appraiser's information is identical to the treasurer's information. The most customer friendly approach is for the treasurers to contact the personal property section at PVD directly at (785) 296-2365 for assistance. The personal property section can also assist counties with MSRPs and class codes for vehicles not found in MOVRS such as assembled or kit vehicles, buses, ambulances or other "special" vehicle types.

[K.S.A. 79-5102 & 79-306d]

Tax Roll Motor Vehicles

Motor vehicles registered with a tag weight of 24,000-lbs. (24M) or more and non-highway titled motor vehicles are classified within the **"Motor Vehicle"** subclass and referred to as "*tax roll*" motor vehicles. *"Tax roll"* motor vehicles must be reported annually to the county appraiser on schedule 4a of the Personal Property Assessment Form. Article 11 Subsection 1 of the Kansas Constitution requires that "*tax roll*" motor vehicles are annually valued at the fair market value of the vehicle and they are assessed at a rate of 30%. Kansas law allows the county appraiser to adjust the value of "*tax roll*" motor vehicles on an individual basis *if* the vehicle has been damaged. *"Tax roll"* motor vehicles can be prorated onto and off of the tax roll when they are acquired or sold during the year, refer to proration rules for guidelines. [K.S.A. 79-306d]

The most common types of *"tax roll"* motor vehicles are medium and heavy-duty trucks and truck-tractors (semi). Light duty pick-ups that are used for commercial or farming purposes often require a heavier tag weight. Therefore, it is not uncommon for a light duty pick-up to be registered with a 24M tag and classified as a *"tax roll"* motor vehicle. Non-highway titled motor vehicles, are also classified as *"tax roll"* motor vehicles. Non-highway titled motor vehicles can include motorcycles, cars or trucks that are wrecked or damaged, or classic cars that the owner has placed into storage. Micro utility trucks are non-highway titled and are classified as *"tax roll"* motor vehicles.

Valuing Tax Roll Motor Vehicles:

When establishing values for property in the "Motor Vehicle" subclass, the county appraiser must follow the procedures and guidelines outlined in the *Personal Property Valuation Guide* prescribed by the Property Valuation Division (PVD). The county appraiser is allowed to deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

Specific information about the motor vehicle must be known in order to value the vehicle on the tax roll. In most cases, the **V**ehicle **I**dentification **N**umber (VIN) will disclose most of the information necessary to value the motor vehicle. The *Vehicle Identification Book* provided as a supplement to the *Truck Blue Book* breaks down the VINs for most major truck manufacturers. The vehicle owner can be contacted when additional information is required. Information typically needed to value the tax roll motor vehicles includes:

Motorcycles:
Year, make and model
Model qualifier (if applicable)
Engine size: 800cc, 1200cc, etc.

Automobiles:
Year, make and model
Model qualifier: RX, EX, Z28, etc.
Two door or four door
Coupe, sedan, hatchback, wagon
2 wheel drive, 4x4, all-wheel drive
Turbo engine or regular engine
4 cylinder, V-6, V-8 engine

Light Duty Trucks/ Sport Utility Vehicles:
Year, make and model
Model qualifier: XLT, Lariat, SLE, etc.
Size (1/2 ton, 3 /4 ton, or 1 ton)
2 wheel drive, 4 x 4, all-wheel drive
Cab size: regular, extended, quad, crew
Gas engine or diesel engine
4 cylinder, V-6, V-8 engine

Med/Heavy Duty Trucks:
Year, make and model
Model qualifier or model number
Cab and Chassis or Truck Tractor
If Truck Tractor: sleeper unit and
Gas engine or diesel engine
Weight: gross vehicle weight
Air brakes or Hydraulic brakes

Non-highway Titled Vehicles (in addition to above information):
Purpose for non-highway title: storage, damage, no insurance, etc.
Condition of vehicle: average, poor, wrecked or damaged
If damaged, type of damage (to help determine market value)
No damage: refer to information above for the type of vehicle

MOTORCYCLES (Non-highway titled motorcycles designed for use on public roads)

- **2016 Models –** Use the "Sugg. List" value from the January-April 2016 Edition of the *NADA Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide* and multiply by 85%. If no value is listed, use 85% of the "Sugg. List" value for a similar 2014 model to estimate market value. Alternate Method: Use the "Estimated Avg. Trade-In Value Less Repairs - High" value from the September 1, 2015- February 28, 2016 Edition/Revision Date of the *Powersport Blue Book* by *"Penton Media"* and multiply by 85%.
- **2015 – 1995 Models –** Use the "Clean Trade-In W/S" value from the January-April 2015 Edition of the *NADA Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide*. Do not factor this value. Alternate Method: Use the "Estimated Avg. Trade-In Value Less Repairs - High" value from the September 1, 2015- February 28, 2016 Edition of the *Powersport Blue Book* and do not factor this value.
- Use values established by a study of the local market for models that cannot be found in the NADA or Powersport guides. The procedure used must reflect the local market and be documented.

AUTOS & LIGHT DUTY TRUCKS (Light duty trucks - GVW of 14,000 or less)

- **2016 & 2017 Models –** Use the MSRP given on the "Kansas Vehicle Property Tax Check" estimator, times 85% as the market value. Do not factor this value. That calculated value is the estimated *"trade-in value"* of the vehicle when it was *first offered for sale as new*. The web address for the estimator is: https://mvs.dmv.kdor.ks.gov/VehiclePropertyTaxLookup

- **2015 – 2008 Models –** Use the "Clean Trade In" value from the January 2016 Edition of the *NADA Official Used Car Guide*. Do not factor this value.

- **2007 – 1996 Models –** Use the "Clean Trade In" value from the January 2016 Edition of the *NADA Official* ***Older*** *Used Car Guide*. Do not factor this value.

- **Older Models** not found in the prescribed publications **–** Use the values established by a study of the local market. The procedure used must reflect the local market and be documented.

One or more of the following procedures may be used if the values better reflect the local market:

- The "Average Wholesale Value" from the Automobile Red Book Online. **DO NOT** factor this value.
- The "Avg Retail" value, multiplied by 83%, from January 1-March 31, 2016 Revision Date in the Truck Blue Book Online may be used if the values better reflect the local market.

- Chassis Cab motor vehicles – use the "Wholesale" value from the January 2016 Edition of the *NADA Official Commercial Truck Guide*.

- For model years 2007 – 1998 only – multiply the 2007 "Trade In" value from the January 2014 Edition of the *NADA Official Used Car Guide* by the appropriate percent good factor listed below to *"estimate"* market value:

Model Year	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
% Good Factor	75%	64%	53%	44%	35%	28%	21%	14%	8%	7%

When establishing values for personal property in the "Motor Vehicle" subclass, the county appraiser must follow the procedures and guidelines outlined in the *Personal Property Valuation Guide* prescribed by the Division of Property Valuation (PVD). *However*, the county appraiser is allowed to deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

NOTE: **The values for chassis cab motor vehicles do not include the value of the truck bed.** Truck beds on chassis cab motor vehicles are classified and valued separately from the truck. Refer to the "Commercial/Industrial Machinery and Equipment" Section of this guide for valuation

procedures for commercial truck beds. To value non-commercial truck beds, refer to the "All Other Personal Property Not Elsewhere Classified" section of this guide for valuation procedures.

[K.S.A. 79-1439e]

MEDIUM (GVW 14,001 or greater) & HEAVY DUTY TRUCKS

- **2016 & 2017 Models –** Use the "Sugg. Fact. Price" for a 2016 model from the January 1-January 31, 2016 Edition of the *Truck Blue Book Online* and multiply by 70% to *"estimate"* the market value of the vehicle. If the 2016 model is not listed, use the "Sugg. Fact. Price" for the same 2015 model from the *Truck Blue Book Online* and multiply by 70% to *"estimate"* the market value of the vehicle.

  - **2015 – 2006 Models –** Use the "Avg. Retail" value from the January 1-January 31, 2016 Edition of the *Truck Blue Book Online* and multiply by 83% to *"estimate"* market value.

  - **2016 – 2005** Models not found in the Truck Blue Book Online – use the "RGH Wholesale" value from the Black Book Official Used Heavy Duty Truck and Trailer Guide, January 2016 Edition. **DO NOT factor this value.**

  - **2006 – 1990 Models * –** use the "Avg. Retail" value from the January 1-January 31, 2016 Revision Date of the Truck Blue Book Online multiply by 83%. **Multiply that amount by the appropriate percent good factor listed below to *"estimate"* market value:**

  - If the model does not populate or show no value with the Truck Blue Book Online or the Black Book Official Used Heavy Duty Truck and Trailer Guide, use 2006 model form the January 1-March 31, 2016 Edition of the Truck Blue Book Online and multiply by 83%. **Multiply that amount by the appropriate percent good factor listed below to *"estimate"* market value:**

Model Year	2005	2004	2003	2002	2001	2000	1999	1998
% Good Factor	85%	72%	64%	55%	46%	39%	33%	28%

Model Year	1997	1996	1995	1994	1993	1992	1991	1990
% Good Factor	24%	21%	18%	16%	14%	12%	11%	10%

- **Older Models** not found in the prescribed publications **–** Use values established by a study of the local market. The procedure used must reflect the local market and be documented.

* Counties may use the "Avg. Retail" value from the January 1-March 31, 2016 Edition of the *Truck Blue Book Online* and multiply by 83% to *"estimate"* market value, if the values produced better reflect the local market.

When establishing values for personal property in the "Motor Vehicle" subclass, the county appraiser must follow the procedures and guidelines outlined in the *Personal Property Valuation Guide* prescribed by the Division of Property Valuation (PVD). *However*, the county appraiser is allowed to deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

NOTE: **The values for chassis cab motor vehicles <u>do not</u> include the value of the truck bed.** Truck beds on chassis cab motor vehicles are classified and valued separately from the truck. Refer to the "Commercial/Industrial Machinery and Equipment" Section of this guide for valuation procedures for commercial truck beds. To value non-commercial truck beds, refer to the "All Other Personal Property Not Elsewhere Classified" section of this guide for valuation procedures.

16M or 20M Motor Vehicles

In 1998, the legislature passed a law that allowed motor vehicles having a gross vehicle weight of more than 12,000 lbs. but less than 20,001 lbs. to be classified and valued differently than other motor vehicles. Motor vehicles in this category are registered with a 16M or 20M tag. "16M/20M" registered motor vehicles are appraised; assessed; and the tax computed using the same appraisal method; assessment percentage; mill levy and tax minimums as "taxed when tagged" motor vehicles. However, the tax year; appraisal deadlines; penalties; pro-ration; situs requirements and billing procedures are the same as "tax roll" motor vehicles. Since the values are based on a formula, "16M/20M" vehicle *values cannot be adjusted*. "16M/20M" motor vehicles are listed on schedule 4b of the personal property assessment form and the county appraiser certifies the values to the county clerk on a separate-appraisal roll for 16M/20M vehicles only.

[K.S.A. 79-5105a]

Valuing 16M/20M Motor Vehicles:

Step 1 – determine the class code:

Class codes for 16M/20M vehicles can be found on the "Kansas Vehicle Property Tax Check" estimator. The web address for the estimator is:
https://mvs.dmv.kdor.ks.gov/VehiclePropertyTaxLookup

Establishing class codes for 16M/20M vehicles follows the same process as "taxed when tagged" vehicles. The MOVRS program establishes the *"trade-in value"* of each motor vehicle based on the manufacturer's suggested retail price (MSRP). The MSRP is obtained from a *National Automobile Dealers Association (NADA)* data interface which is used to establish the *"trade-in value"*. This *NADA* data base is updated monthly. The estimated "*trade-in value"* is calculated by taking the MSRP times 85% for light duty trucks and MSRP times 70% for medium duty trucks. The class codes are determined by establishing the *"trade-in value"* of the vehicle *when it is first offered for sale new*. Once the *"trade-in value"* is established, a class code is assigned to the vehicle using the charts on pages 15 and 16.

[K.S.A. 79-5103, 79-5104]

NOTE: PVD will not assign a class code to any semi-truck tractor pursuant to the February 26, 1998 memorandum from the Kansas Division of Vehicles to all county treasurers. In the memorandum, the Division of Vehicles instructed county treasurers "**It will be required that all semi-truck tractors be registered for a gross weight of 24,000 (24M) pounds or greater**". Therefore, all semi-truck tractors, regardless of their registered tag weight, are classified as "tax roll" motor vehicles within subclass 4 where they are valued at market value and assessed at 30%.

Step 2 – determine the "appraised value":

Appraised values for 16M/20M motor vehicles can be found on the *"Appraised Value Chart"* on pages 27 through 30. The vehicle's appraised value is located where the row designating the class code of the vehicle intersects with the column designating the model year of the vehicle. ***Except*** when, the vehicle's appraised value from the *"Appraised Value Chart"* is less than the county "minimum value" from the *"Minimum Appraised Value Chart"* on page 31, the "minimum value" from the *"Minimum Appraised Value Chart"* must be used. **The full year appraised value of a 16M/20M motor vehicle should never be less than the county "minimum value" listed on the *"Minimum Appraised Value Chart"*.** The "minimum value" listed for each county will generate the $12.00 or $24.00 minimum tax required by law.

NOTE: Each county has a minimum appraised value for 1980 and older models and for 1981 and newer models, so that the taxes generated will meet the statutory requirements. Since 16M/20M motor vehicles are appraised, assessed and the taxes computed using the same appraisal method, assessment percentage, mill levy and tax minimums as "taxed when tagged" motor vehicles, minimum appraised values must be established for each county. Motor vehicles with a model year of 1980 and older must generate a minimum tax of $12.00 per year. Motor vehicles with a model year of 1981 and newer will eventually reach a minimum tax of $24.00 per year.

Step 3 – determine the "assessed value":

The assessed value of the 16M/20M vehicle is determined by multiplying the appraised value by the 20% assessment rate applicable to "taxed when tagged" motor vehicles.

NOTE: Beginning January 1, 2010, upon initial registration of a rebuilt salvage vehicle the class code is to be reduced by 2 classes.

[K.S.A. 79-5104; K.S.A. 8-135]

16M/20M Motor Vehicle Valuation and Taxation Summary

- Indicates when 16M/20M motor vehicles follow the same rules as taxed when tagged motor vehicles.

  - Indicates when 16M/20M motor vehicles follow the same rules as tax roll motor vehicles.
  - PVD establishes the *"trade-in value"* of the vehicle when it is "first offered for sale new"
  - A class code is assigned to the vehicle by matching the *"trade-in value"* to the appropriate class code value range (*see* the class code charts on pages 15 & 16)
  - The model year of the vehicle and its class code are used to determine the "appraised value" (*see* the 16M/20M appraised value chart on pages 27 - 30)
  - The "appraised value" depreciates 15% per year until the minimum value/tax is reached
  - The assessment rate is 20% of the appraised value
  - The average county motor vehicle levy from two years prior is used to calculate the tax amount
  - The county minimum value for 1980 and older models generates a $12.00 minimum tax
  - The county minimum value for 1981 and newer models generates a $24.00 minimum tax
  - The formula-driven value of the vehicle <u>cannot</u> be adjusted for condition, mileage, etc.
  - The property taxes are calculated for the calendar year
  - The property taxes are paid to the county where the vehicle has tax situs
  - The vehicle is reported to the county appraiser on the personal property assessment form (schedule 4b)
  - Penalties are applied to the assessed value when the property list is filed late or it is <u>not</u> filed at all
  - The property taxes are due by December 20th of the tax year and the following May 10th
  - The value of the vehicle can be prorated according to K.S.A. 79-306d

2016 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR																	
Class Code	Mid Pt. Value	2017 & 2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
001	375	375	319	271	230	196	166	141	120	102	87	74	63	53	45	39	33	28	24
002	1,125	1,125	956	813	691	587	499	424	361	307	261	221	188	160	136	116	98	84	71
003	1,875	1,875	1,594	1,355	1,151	979	832	707	601	511	434	369	314	267	227	193	164	139	118
004	2,625	2,625	2,231	1,897	1,612	1,370	1,165	990	842	715	608	517	439	373	317	270	229	195	166
005	3,375	3,375	2,869	2,438	2,073	1,762	1,498	1,273	1,082	920	782	664	565	480	408	347	295	251	213
					0								0	0					
006	4,125	4,125	3,506	2,980	2,533	2,153	1,830	1,556	1,322	1,124	955	812	690	587	499	424	360	306	260
007	4,875	4,875	4,144	3,522	2,994	2,545	2,163	1,839	1,563	1,328	1,129	960	816	693	589	501	426	362	308
008	5,625	5,625	4,781	4,064	3,454	2,936	2,496	2,121	1,803	1,533	1,303	1,107	941	800	680	578	491	418	355
009	6,500	6,500	5,525	4,696	3,992	3,393	2,884	2,451	2,084	1,771	1,506	1,280	1,088	925	786	668	568	483	410
010	7,500	7,500	6,375	5,419	4,606	3,915	3,328	2,829	2,404	2,044	1,737	1,477	1,255	1,067	907	771	655	557	473
													0	0					
011	8,500	8,500	7,225	6,141	5,220	4,437	3,771	3,206	2,725	2,316	1,969	1,673	1,422	1,209	1,028	874	743	631	536
012	9,500	9,500	8,075	6,864	5,834	4,959	4,215	3,583	3,045	2,589	2,200	1,870	1,590	1,351	1,149	976	830	705	600
013	10,500	10,500	8,925	7,586	6,448	5,481	4,659	3,960	3,366	2,861	2,432	2,067	1,757	1,494	1,270	1,079	917	780	663
014	11,500	11,500	9,775	8,309	7,062	6,003	5,103	4,337	3,687	3,134	2,664	2,264	1,924	1,636	1,390	1,182	1,005	854	726
015	12,500	12,500	10,625	9,031	7,677	6,525	5,546	4,714	4,007	3,406	2,895	2,461	2,092	1,778	1,511	1,285	1,092	928	789
016	13,500	13,500	11,475	9,754	8,291	7,047	5,990	5,092	4,328	3,679	3,127	2,658	2,259	1,920	1,632	1,387	1,179	1,002	852
017	15,000	15,000	12,750	10,838	9,212	7,830	6,656	5,657	4,809	4,087	3,474	2,953	2,510	2,134	1,814	1,542	1,310	1,114	947
018	17,000	17,000	14,450	12,283	10,440	8,874	7,543	6,412	5,450	4,632	3,937	3,347	2,845	2,418	2,055	1,747	1,485	1,262	1,073
019	19,000	19,000	16,150	13,728	11,668	9,918	8,430	7,166	6,091	5,177	4,401	3,741	3,180	2,703	2,297	1,953	1,660	1,411	1,199
020	21,000	21,000	17,850	15,173	12,897	10,962	9,318	7,920	6,732	5,722	4,864	4,134	3,514	2,987	2,539	2,158	1,834	1,559	1,325
021	23,000	23,000	19,550	16,618	14,125	12,006	10,205	8,674	7,373	6,267	5,327	4,528	3,849	3,272	2,781	2,364	2,009	1,708	1,452
022	25,000	25,000	21,250	18,063	15,353	13,050	11,093	9,429	8,014	6,812	5,790	4,922	4,184	3,556	3,023	2,569	2,184	1,856	1,578
023	27,000	27,000	22,950	19,508	16,581	14,094	11,980	10,183	8,656	7,357	6,254	5,316	4,518	3,841	3,264	2,775	2,359	2,005	1,704
024	29,000	29,000	24,650	20,953	17,810	15,138	12,867	10,937	9,297	7,902	6,717	5,709	4,853	4,125	3,506	2,980	2,533	2,153	1,830
025	31,000	31,000	26,350	22,398	19,038	16,182	13,755	11,692	9,938	8,447	7,180	6,103	5,188	4,409	3,748	3,186	2,708	2,302	1,957
026	33,000	33,000	28,050	23,843	20,266	17,226	14,642	12,446	10,579	8,992	7,643	6,497	5,522	4,694	3,990	3,391	2,883	2,450	2,083
027	35,000	35,000	29,750	25,288	21,494	18,270	15,530	13,200	11,220	9,537	8,107	6,891	5,857	4,978	4,232	3,597	3,057	2,599	2,209
028	37,000	37,000	31,450	26,733	22,723	19,314	16,417	13,955	11,861	10,082	8,570	7,284	6,192	5,263	4,474	3,802	3,232	2,747	2,335
029	39,000	39,000	33,150	28,178	23,951	20,358	17,305	14,709	12,503	10,627	9,033	7,678	6,526	5,547	4,715	4,008	3,407	2,896	2,461
030	41,000	41,000	34,850	29,623	25,179	21,402	18,192	15,463	13,144	11,172	9,496	8,072	6,861	5,832	4,957	4,214	3,582	3,044	2,588
031	43,000	43,000	36,550	31,068	26,407	22,446	19,079	16,217	13,785	11,717	9,960	8,466	7,196	6,116	5,199	4,419	3,756	3,193	2,714
032	45,000	45,000	38,250	32,513	27,636	23,490	19,967	16,972	14,426	12,262	10,423	8,859	7,530	6,401	5,441	4,625	3,931	3,341	2,840
033	47,000	47,000	39,950	33,958	28,864	24,534	20,854	17,726	15,067	12,807	10,886	9,253	7,865	6,685	5,683	4,830	4,106	3,490	2,966
034	49,000	49,000	41,650	35,403	30,092	25,578	21,742	18,480	15,708	13,352	11,349	9,647	8,200	6,970	5,924	5,036	4,280	3,638	3,093
035	51,000	51,000	43,350	36,848	31,320	26,622	22,629	19,235	16,349	13,897	11,812	10,041	8,535	7,254	6,166	5,241	4,455	3,787	3,219
036	53,000	53,000	45,050	38,293	32,549	27,666	23,516	19,989	16,991	14,442	12,276	10,434	8,869	7,539	6,408	5,447	4,630	3,935	3,345
037	55,000	55,000	46,750	39,738	33,777	28,710	24,404	20,743	17,632	14,987	12,739	10,828	9,204	7,823	6,650	5,652	4,804	4,084	3,471
038	57,000	57,000	48,450	41,183	35,005	29,754	25,291	21,498	18,273	15,532	13,202	11,222	9,539	8,108	6,892	5,858	4,979	4,232	3,597
039	59,000	59,000	50,150	42,628	36,233	30,798	26,179	22,252	18,914	16,077	13,665	11,616	9,873	8,392	7,133	6,063	5,154	4,381	3,724
040	61,000	61,000	51,850	44,073	37,462	31,842	27,066	23,006	19,555	16,622	14,129	12,009	10,208	8,677	7,375	6,269	5,329	4,529	3,850
041	63,000	63,000	53,550	45,518	38,690	32,886	27,953	23,760	20,196	17,167	14,592	12,403	10,543	8,961	7,617	6,474	5,503	4,678	3,976
042	65,000	65,000	55,250	46,963	39,918	33,930	28,841	24,515	20,838	17,712	15,055	12,797	10,877	9,246	7,859	6,680	5,678	4,826	4,102
043	67,000	67,000	56,950	48,408	41,146	34,974	29,728	25,269	21,479	18,257	15,518	13,191	11,212	9,530	8,101	6,886	5,853	4,975	4,229
044	69,000	69,000	58,650	49,853	42,375	36,018	30,616	26,023	22,120	18,802	15,982	13,584	11,547	9,815	8,342	7,091	6,027	5,123	4,355
045	71,000	71,000	60,350	51,298	43,603	37,062	31,503	26,778	22,761	19,347	16,445	13,978	11,881	10,099	8,584	7,297	6,202	5,272	4,481
046	73,000	73,000	62,050	52,743	44,831	38,106	32,390	27,532	23,402	19,892	16,908	14,372	12,216	10,384	8,826	7,502	6,377	5,420	4,607
047	75,000	75,000	63,750	54,188	46,059	39,150	33,278	28,286	24,043	20,437	17,371	14,766	12,551	10,668	9,068	7,708	6,552	5,569	4,734
048	77,000	77,000	65,450	55,633	47,288	40,194	34,165	29,041	24,684	20,982	17,835	15,159	12,885	10,953	9,310	7,913	6,726	5,717	4,860
049	79,000	79,000	67,150	57,078	48,516	41,238	35,053	29,795	25,326	21,527	18,298	15,553	13,220	11,237	9,552	8,119	6,901	5,866	4,986
050	81,000	81,000	68,850	58,523	49,744	42,283	35,940	30,549	25,967	22,072	18,761	15,947	13,555	11,522	9,793	8,324	7,076	6,014	5,112
051	83,000	83,000	70,550	59,968	50,972	43,327	36,828	31,303	26,608	22,617	19,224	16,341	13,889	11,806	10,035	8,530	7,250	6,163	5,238
052	85,000	85,000	72,250	61,413	52,201	44,371	37,715	32,058	27,249	23,162	19,687	16,734	14,224	12,091	10,277	8,735	7,425	6,311	5,365
053	87,000	87,000	73,950	62,858	53,429	45,415	38,602	32,812	27,890	23,707	20,151	17,128	14,559	12,375	10,519	8,941	7,600	6,460	5,491
054	89,000	89,000	75,650	64,303	54,657	46,459	39,490	33,566	28,531	24,252	20,614	17,522	14,894	12,660	10,761	9,147	7,775	6,608	5,617
055	91,000	91,000	77,350	65,748	55,885	47,503	40,377	34,321	29,173	24,797	21,077	17,916	15,228	12,944	11,002	9,352	7,949	6,757	5,743
056	93,000	93,000	79,050	67,193	57,114	48,547	41,265	35,075	29,814	25,342	21,540	18,309	15,563	13,228	11,244	9,558	8,124	6,905	5,870
057	95,000	95,000	80,750	68,638	58,342	49,591	42,152	35,829	30,455	25,887	22,004	18,703	15,898	13,513	11,486	9,763	8,299	7,054	5,996
058	97,000	97,000	82,450	70,083	59,570	50,635	43,039	36,584	31,096	26,432	22,467	19,097	16,232	13,797	11,728	9,969	8,473	7,202	6,122
059	99,000	99,000	84,150	71,528	60,798	51,679	43,927	37,338	31,737	26,977	22,930	19,491	16,567	14,082	11,970	10,174	8,648	7,351	6,248
060	101,000	101,000	85,850	72,973	62,027	52,723	44,814	38,092	32,378	27,522	23,393	19,884	16,902	14,366	12,211	10,380	8,823	7,499	6,374
061	103,000	103,000	87,550	74,418	63,255	53,767	45,702	38,846	33,019	28,067	23,857	20,278	17,236	14,651	12,453	10,585	8,997	7,648	6,501
062	105,000	105,000	89,250	75,863	64,483	54,811	46,589	39,601	33,661	28,612	24,320	20,672	17,571	14,935	12,695	10,791	9,172	7,796	6,627
063	107,000	107,000	90,950	77,308	65,711	55,855	47,476	40,355	34,302	29,156	24,783	21,066	17,906	15,220	12,937	10,996	9,347	7,945	6,753
064	109,000	109,000	92,650	78,753	66,940	56,899	48,364	41,109	34,943	29,701	25,246	21,459	18,240	15,504	13,179	11,202	9,522	8,093	6,879
065	111,000	111,000	94,350	80,198	68,168	57,943	49,251	41,864	35,584	30,246	25,709	21,853	18,575	15,789	13,421	11,407	9,696	8,242	7,006

2016 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR																	
Class Code	Mid Pt. Value	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1983	1981
001	375	20	17	15	12	10	9	7	6	5	4	4	3	3	2	2	2	1	1
002	1,125	60	51	44	37	31	26	22	18	15	13	11	9	8	6	5	5	4	3
003	1,875	101	85	73	61	51	43	36	30	26	21	18	15	13	11	9	8	6	5
004	2,625	141	120	102	85	72	60	51	43	36	30	25	21	18	15	13	11	9	7
005	3,375	181	154	131	110	92	78	65	55	46	39	32	27	23	19	16	14	11	10
006	4,125	221	188	160	134	113	95	80	67	56	47	40	33	28	23	20	17	14	12
007	4,875	261	222	189	159	133	112	94	79	66	56	47	39	33	28	23	20	16	14
008	5,625	302	256	218	183	154	129	109	91	77	64	54	45	38	32	27	23	19	16
009	6,500	349	296	252	212	178	149	125	105	88	74	62	52	44	37	31	26	22	18
010	7,500	402	342	291	244	205	172	145	122	102	86	72	61	51	43	36	30	25	21
													0	0					
011	8,500	456	388	329	277	232	195	164	138	116	97	82	69	58	48	41	34	29	24
012	9,500	510	433	368	309	260	218	183	154	129	109	91	77	64	54	45	38	32	27
013	10,500	563	479	407	342	287	241	203	170	143	120	101	85	71	60	50	42	35	30
014	11,500	617	524	446	374	314	264	222	186	157	132	110	93	78	65	55	46	39	33
015	12,500	670	570	484	407	342	287	241	203	170	143	120	101	85	71	60	50	42	35
016	13,500	724	615	523	439	369	310	260	219	184	154	130	109	91	77	65	54	46	38
017	15,000	805	684	581	488	410	345	289	243	204	172	144	121	102	85	72	60	51	43
018	17,000	912	775	659	553	465	390	328	276	231	194	163	137	115	97	81	68	57	48
019	19,000	1,019	866	736	618	520	436	367	308	259	217	183	153	129	108	91	76	64	54
020	21,000	1,126	957	814	684	574	482	405	340	286	240	202	169	142	120	100	84	71	60
021	23,000	1,234	1,049	891	749	629	528	444	373	313	263	221	186	156	131	110	92	78	65
022	25,000	1,341	1,140	969	814	684	574	482	405	340	286	240	202	169	142	120	100	84	71
023	27,000	1,448	1,231	1,046	879	738	620	521	438	368	309	259	218	183	154	129	108	91	77
024	29,000	1,555	1,322	1,124	944	793	666	560	470	395	332	279	234	197	165	139	116	98	82
025	31,000	1,663	1,413	1,201	1,009	848	712	598	502	422	354	298	250	210	176	148	125	105	88
026	33,000	1,770	1,504	1,279	1,074	902	758	637	535	449	377	317	266	224	188	158	133	111	94
027	35,000	1,877	1,596	1,356	1,139	957	804	675	567	476	400	336	282	237	199	167	141	118	99
028	37,000	1,984	1,687	1,434	1,204	1,012	850	714	600	504	423	355	299	251	211	177	149	125	105
029	39,000	2,092	1,778	1,511	1,269	1,066	896	752	632	531	446	375	315	264	222	187	157	132	111
030	41,000	2,199	1,869	1,589	1,335	1,121	942	791	664	558	469	394	331	278	233	196	165	138	116
031	43,000	2,306	1,960	1,666	1,400	1,176	988	830	697	585	492	413	347	291	245	206	173	145	122
032	45,000	2,414	2,052	1,744	1,465	1,230	1,034	868	729	613	515	432	363	305	256	215	181	152	128
033	47,000	2,521	2,143	1,821	1,530	1,285	1,079	907	762	640	537	451	379	319	268	225	189	159	133
034	49,000	2,628	2,234	1,899	1,595	1,340	1,125	945	794	667	560	471	395	332	279	234	197	165	139
035	51,000	2,735	2,325	1,976	1,660	1,394	1,171	984	827	694	583	490	412	346	290	244	205	172	145
036	53,000	2,843	2,416	2,054	1,725	1,449	1,217	1,023	859	722	606	509	428	359	302	253	213	179	150
037	55,000	2,950	2,507	2,131	1,790	1,504	1,263	1,061	891	749	629	528	444	373	313	263	221	186	156
038	57,000	3,057	2,599	2,209	1,855	1,559	1,309	1,100	924	776	652	548	460	386	325	273	229	192	162
039	59,000	3,164	2,690	2,286	1,921	1,613	1,355	1,138	956	803	675	567	476	400	336	282	237	199	167
040	61,000	3,272	2,781	2,364	1,986	1,668	1,401	1,177	989	830	698	586	492	413	347	292	245	206	173
041	63,000	3,379	2,872	2,441	2,051	1,723	1,447	1,215	1,021	858	720	605	508	427	359	301	253	213	179
042	65,000	3,486	2,963	2,519	2,116	1,777	1,493	1,254	1,053	885	743	624	524	441	370	311	261	219	184
043	67,000	3,594	3,055	2,596	2,181	1,832	1,539	1,293	1,086	912	766	644	541	454	381	320	269	226	190
044	69,000	3,701	3,146	2,674	2,246	1,887	1,585	1,331	1,118	939	789	663	557	468	393	330	277	233	196
045	71,000	3,808	3,237	2,751	2,311	1,941	1,631	1,370	1,151	967	812	682	573	481	404	340	285	240	201
046	73,000	3,915	3,328	2,829	2,376	1,996	1,677	1,408	1,183	994	835	701	589	495	416	349	293	246	207
047	75,000	4,023	3,419	2,906	2,441	2,051	1,723	1,447	1,215	1,021	858	720	605	508	427	359	301	253	213
048	77,000	4,130	3,510	2,984	2,506	2,105	1,769	1,486	1,248	1,048	881	740	621	522	438	368	309	260	218
049	79,000	4,237	3,602	3,061	2,572	2,160	1,814	1,524	1,280	1,075	903	759	637	535	450	378	317	267	224
050	81,000	4,344	3,693	3,139	2,637	2,215	1,860	1,563	1,313	1,103	926	778	654	549	461	387	325	273	230
051	83,000	4,452	3,784	3,216	2,702	2,269	1,906	1,601	1,345	1,130	949	797	670	563	473	397	333	280	235
052	85,000	4,559	3,875	3,294	2,767	2,324	1,952	1,640	1,378	1,157	972	816	686	576	484	406	341	287	241
053	87,000	4,666	3,966	3,371	2,832	2,379	1,998	1,679	1,410	1,184	995	836	702	590	495	416	349	294	247
054	89,000	4,774	4,057	3,449	2,897	2,434	2,044	1,717	1,442	1,212	1,018	855	718	603	507	426	358	300	252
055	91,000	4,881	4,149	3,526	2,962	2,488	2,090	1,756	1,475	1,239	1,041	874	734	617	518	435	366	307	258
056	93,000	4,988	4,240	3,604	3,027	2,543	2,136	1,794	1,507	1,266	1,063	893	750	630	529	445	374	314	264
057	95,000	5,095	4,331	3,681	3,092	2,598	2,182	1,833	1,540	1,293	1,086	913	767	644	541	454	382	321	269
058	97,000	5,203	4,422	3,759	3,157	2,652	2,228	1,871	1,572	1,320	1,109	932	783	657	552	464	390	327	275
059	99,000	5,310	4,513	3,836	3,223	2,707	2,274	1,910	1,604	1,348	1,132	951	799	671	564	473	398	334	281
060	101,000	5,417	4,605	3,914	3,288	2,762	2,320	1,949	1,637	1,375	1,155	970	815	685	575	483	406	341	286
061	103,000	5,524	4,696	3,991	3,353	2,816	2,366	1,987	1,669	1,402	1,178	989	831	698	586	493	414	348	292
062	105,000	5,632	4,787	4,069	3,418	2,871	2,412	2,026	1,702	1,429	1,201	1,009	847	712	598	502	422	354	298
063	107,000	5,739	4,878	4,146	3,483	2,926	2,458	2,064	1,734	1,457	1,224	1,028	863	725	609	512	430	361	303
064	109,000	5,846	4,969	4,224	3,548	2,980	2,504	2,103	1,766	1,484	1,246	1,047	879	739	621	521	438	368	309
065	111,000	5,953	5,060	4,301	3,613	3,035	2,549	2,142	1,799	1,511	1,269	1,066	896	752	632	531	446	375	315

2016 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR																	
Class Code	Mid Pt. Value	2017 & 2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
066	113,000	113,000	96,050	81,643	69,396	58,987	50,139	42,618	36,225	30,791	26,173	22,247	18,910	16,073	13,662	11,613	9,876	8,396	7,130
067	115,000	115,000	97,750	83,088	70,624	60,031	51,026	43,372	36,866	31,336	26,636	22,641	19,244	16,358	13,904	11,819	10,051	8,545	7,257
068	117,000	117,000	99,450	84,533	71,853	61,075	51,914	44,126	37,508	31,881	27,099	23,034	19,579	16,642	14,146	12,024	10,226	8,693	7,383
069	119,000	119,000	101,150	85,978	73,081	62,119	52,801	44,881	38,149	32,426	27,562	23,428	19,914	16,927	14,388	12,230	10,401	8,842	7,509
070	121,000	121,000	102,850	87,423	74,309	63,163	53,688	45,635	38,790	32,971	28,026	23,822	20,249	17,211	14,630	12,435	10,575	8,990	7,635
					0								0	0					
071	123,000	123,000	104,550	88,868	75,537	64,207	54,576	46,389	39,431	33,516	28,489	24,216	20,583	17,496	14,871	12,641	10,750	9,139	7,761
072	125,000	125,000	106,250	90,313	76,766	65,251	55,463	47,144	40,072	34,061	28,952	24,609	20,918	17,780	15,113	12,846	10,925	9,288	7,888
073	127,000	127,000	107,950	91,758	77,994	66,295	56,351	47,898	40,713	34,606	29,415	25,003	21,253	18,065	15,355	13,052	11,100	9,436	8,014
074	129,000	129,000	109,650	93,203	79,222	67,339	57,238	48,652	41,354	35,151	29,879	25,397	21,587	18,349	15,597	13,257	11,275	9,585	8,140
075	131,000	121,000	111,350	87,423	74,309	63,163	53,688	45,635	38,790	32,971	28,026	23,822	20,249	17,211	14,630	12,435	10,575	8,990	7,635
													0	0					
076	133,000	133,000	113,050	96,093	81,679	69,427	59,013	50,161	42,637	36,241	30,805	26,184	22,257	18,918	16,080	13,668	11,624	9,882	8,392
077	135,000	135,000	114,750	97,538	82,907	70,471	59,900	50,915	43,278	36,786	31,268	26,578	22,591	19,203	16,322	13,874	11,799	10,031	8,519
078	137,000	137,000	116,450	98,983	84,135	71,515	60,788	51,669	43,919	37,331	31,732	26,972	22,926	19,487	16,564	14,079	11,974	10,179	8,645
079	139,000	139,000	118,150	100,428	85,363	72,559	61,675	52,424	44,560	37,876	32,195	27,366	23,261	19,772	16,806	14,285	12,149	10,328	8,771
080	141,000	141,000	119,850	101,873	86,592	73,603	62,562	53,178	45,201	38,421	32,658	27,759	23,595	20,056	17,048	14,491	12,323	10,476	8,897
081	143,000	143,000	121,550	103,318	87,820	74,647	63,450	53,932	45,843	38,966	33,121	28,153	23,930	20,341	17,289	14,696	12,498	10,625	9,023
082	145,000	145,000	123,250	104,763	89,048	75,691	64,337	54,687	46,484	39,511	33,584	28,547	24,265	20,625	17,531	14,902	12,673	10,774	9,150
083	147,000	147,000	124,950	106,208	90,276	76,735	65,225	55,441	47,125	40,056	34,048	28,941	24,599	20,910	17,773	15,107	12,848	10,922	9,276
084	149,000	149,000	126,650	107,653	91,505	77,779	66,112	56,195	47,766	40,601	34,511	29,334	24,934	21,194	18,015	15,313	13,023	11,071	9,402
085	151,000	151,000	128,350	109,098	92,733	78,823	67,000	56,950	48,407	41,146	34,974	29,728	25,269	21,479	18,257	15,518	13,197	11,219	9,528
086	153,000	153,000	130,050	110,543	93,961	79,867	67,887	57,704	49,048	41,691	35,437	30,122	25,604	21,763	18,499	15,724	13,372	11,368	9,654
087	155,000	155,000	131,750	111,988	95,189	80,911	68,774	58,458	49,689	42,236	35,901	30,516	25,938	22,047	18,740	15,929	13,547	11,517	9,781
088	157,000	157,000	133,450	113,433	96,418	81,955	69,662	59,212	50,331	42,781	36,364	30,909	26,273	22,332	18,982	16,135	13,722	11,665	9,907
089	159,000	159,000	135,150	114,878	97,646	82,999	70,549	59,967	50,972	43,326	36,827	31,303	26,608	22,616	19,224	16,340	13,897	11,814	10,033
090	161,000	161,000	136,850	116,323	98,874	84,043	71,437	60,721	51,613	43,871	37,290	31,697	26,942	22,901	19,466	16,546	14,071	11,962	10,159
091	163,000	163,000	138,550	117,768	100,102	85,087	72,324	61,475	52,254	44,416	37,754	32,091	27,277	23,185	19,708	16,751	14,246	12,111	10,285
092	165,000	165,000	140,250	119,213	101,331	86,131	73,211	62,230	52,895	44,961	38,217	32,484	27,612	23,470	19,949	16,957	14,421	12,260	10,412
093	167,000	167,000	141,950	120,658	102,559	87,175	74,099	62,984	53,536	45,506	38,680	32,878	27,946	23,754	20,191	17,163	14,596	12,408	10,538
094	169,000	169,000	143,650	122,103	103,787	88,219	74,986	63,738	54,178	46,051	39,143	33,272	28,281	24,039	20,433	17,368	14,771	12,557	10,664
095	171,000	171,000	145,350	123,548	105,015	89,263	75,874	64,493	54,819	46,596	39,606	33,666	28,616	24,323	20,675	17,574	14,945	12,705	10,790
096	173,000	173,000	147,050	124,993	106,244	90,307	76,761	65,247	55,460	47,141	40,070	34,059	28,950	24,608	20,917	17,779	15,120	12,854	10,916
097	175,000	175,000	148,750	126,438	107,472	91,351	77,648	66,001	56,101	47,686	40,533	34,453	29,285	24,892	21,158	17,985	15,295	13,003	11,043
098	177,000	177,000	150,450	127,883	108,700	92,395	78,536	66,755	56,742	48,231	40,996	34,847	29,620	25,177	21,400	18,190	15,470	13,151	11,169
099	179,000	179,000	152,150	129,328	109,928	93,439	79,423	67,510	57,383	48,776	41,459	35,241	29,954	25,461	21,642	18,396	15,645	13,300	11,295
100	181,000	181,000	153,850	130,773	111,157	94,483	80,311	68,264	58,024	49,321	41,923	35,634	30,289	25,746	21,884	18,601	15,819	13,448	11,421
101	183,000	183,000	155,550	132,218	112,385	95,527	81,198	69,018	58,666	49,866	42,386	36,028	30,624	26,030	22,126	18,807	15,994	13,597	11,547
102	185,000	185,000	157,250	133,663	113,613	96,571	82,085	69,773	59,307	50,411	42,849	36,422	30,959	26,315	22,368	19,012	16,169	13,746	11,674
103	187,000	187,000	158,950	135,108	114,841	97,615	82,973	70,527	59,948	50,956	43,312	36,816	31,293	26,599	22,609	19,218	16,344	13,894	11,800
104	189,000	189,000	160,650	136,553	116,070	98,659	83,860	71,281	60,589	51,501	43,776	37,209	31,628	26,884	22,851	19,423	16,519	14,043	11,926
105	191,000	191,000	162,350	137,998	117,298	99,703	84,748	72,036	61,230	52,046	44,239	37,603	31,963	27,168	23,093	19,629	16,693	14,191	12,052
106	193,000	193,000	164,050	139,443	118,526	100,747	85,635	72,790	61,871	52,591	44,702	37,997	32,297	27,453	23,335	19,835	16,868	14,340	12,178
107	195,000	195,000	165,750	140,888	119,754	101,791	86,523	73,544	62,513	53,136	45,165	38,391	32,632	27,737	23,577	20,040	17,043	14,489	12,305
108	197,000	197,000	167,450	142,333	120,983	102,835	87,410	74,298	63,154	53,681	45,629	38,784	32,967	28,022	23,818	20,246	17,218	14,637	12,431
109	199,000	199,000	169,150	143,778	122,211	103,879	88,297	75,053	63,795	54,226	46,092	39,178	33,301	28,306	24,060	20,451	17,393	14,786	12,557
110	201,000	201,000	170,850	145,223	123,439	104,923	89,185	75,807	64,436	54,771	46,555	39,572	33,636	28,591	24,302	20,657	17,567	14,934	12,683
111	203,000	203,000	172,550	146,668	124,667	105,967	90,072	76,561	65,077	55,316	47,018	39,966	33,971	28,875	24,544	20,862	17,742	15,083	12,809
112	205,000	205,000	174,250	148,113	125,896	107,011	90,960	77,316	65,718	55,861	47,481	40,359	34,305	29,160	24,786	21,068	17,917	15,232	12,936
113	207,000	207,000	175,950	149,558	127,124	108,055	91,847	78,070	66,359	56,406	47,945	40,753	34,640	29,444	25,027	21,273	18,092	15,380	13,062
114	209,000	209,000	177,650	151,003	128,352	109,099	92,734	78,824	67,001	56,951	48,408	41,147	34,975	29,729	25,269	21,479	18,267	15,529	13,188
115	211,000	211,000	179,350	152,448	129,580	110,143	93,622	79,579	67,642	57,496	48,871	41,540	35,309	30,013	25,511	21,684	18,441	15,677	13,314
116	213,000	213,000	181,050	153,893	130,809	111,187	94,509	80,333	68,283	58,040	49,334	41,934	35,644	30,297	25,753	21,890	18,616	15,826	13,440
117	215,000	215,000	182,750	155,338	132,037	112,231	95,397	81,087	68,924	58,585	49,798	42,328	35,979	30,582	25,995	22,095	18,791	15,975	13,567
118	217,000	217,000	184,450	156,783	133,265	113,275	96,284	81,841	69,565	59,130	50,261	42,722	36,313	30,866	26,236	22,301	18,966	16,123	13,693
119	219,000	219,000	186,150	158,228	134,493	114,319	97,171	82,596	70,206	59,675	50,724	43,115	36,648	31,151	26,478	22,507	19,141	16,272	13,819
120	221,000	221,000	187,850	159,673	135,722	115,363	98,059	83,350	70,848	60,220	51,187	43,509	36,983	31,435	26,720	22,712	19,315	16,420	13,945
121	223,000	223,000	189,550	161,118	136,950	116,407	98,946	84,104	71,489	60,765	51,651	43,903	37,318	31,720	26,962	22,918	19,490	16,569	14,071
122	225,000	225,000	191,250	162,563	138,178	117,451	99,834	84,859	72,130	61,310	52,114	44,297	37,652	32,004	27,204	23,123	19,665	16,718	14,198
123	227,000	227,000	192,950	164,008	139,406	118,495	100,721	85,613	72,771	61,855	52,577	44,690	37,987	32,289	27,446	23,329	19,840	16,866	14,324
124	229,000	229,000	194,650	165,453	140,635	119,539	101,609	86,367	73,412	62,400	53,040	45,084	38,322	32,573	27,687	23,534	20,015	17,015	14,450
125	231,000	231,000	196,350	166,898	141,863	120,583	102,496	87,122	74,053	62,945	53,504	45,478	38,656	32,858	27,929	23,740	20,189	17,163	14,576
126	233,000	233,000	198,050	168,343	143,091	121,627	103,383	87,876	74,694	63,490	53,967	45,872	38,991	33,142	28,171	23,945	20,364	17,312	14,702
127	235,000	235,000	199,750	169,788	144,319	122,671	104,271	88,630	75,336	64,035	54,430	46,265	39,326	33,427	28,413	24,151	20,539	17,461	14,829
128	237,000	237,000	201,450	171,233	145,548	123,715	105,158	89,384	75,977	64,580	54,893	46,659	39,660	33,711	28,655	24,356	20,714	17,609	14,955
129	239,000	239,000	203,150	172,678	146,776	124,759	106,046	90,139	76,618	65,125	55,356	47,053	39,995	33,996	28,896	24,562	20,889	17,758	15,081
130	241,000	241,000	204,850	174,123	148,004	125,804	106,933	90,893	77,259	65,670	55,820	47,447	40,330	34,280	29,138	24,767	21,063	17,906	15,207

2016 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR																	
Class Code	Mid Pt. Value	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981
066	113,000	6,061	5,152	4,379	3,722	3,164	2,689	2,286	1,943	1,651	1,404	1,193	1,014	862	733	623	529	450	383
067	115,000	6,168	5,243	4,456	3,788	3,220	2,737	2,326	1,977	1,681	1,429	1,214	1,032	877	746	634	539	458	389
068	117,000	6,275	5,334	4,534	3,854	3,276	2,784	2,367	2,012	1,710	1,453	1,235	1,050	893	759	645	548	466	396
069	119,000	6,383	5,425	4,611	3,920	3,332	2,832	2,407	2,046	1,739	1,478	1,257	1,068	908	772	656	558	474	403
070	121,000	6,490	5,516	4,689	3,986	3,388	2,880	2,448	2,080	1,768	1,503	1,278	1,086	923	785	667	567	482	410
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071	123,000	6,597	5,608	4,766	4,051	3,444	2,927	2,488	2,115	1,798	1,528	1,299	1,104	938	798	678	576	490	416
072	125,000	6,704	5,699	4,844	4,117	3,500	2,975	2,529	2,149	1,827	1,553	1,320	1,122	954	811	689	586	498	423
073	127,000	6,812	5,790	4,921	4,183	3,556	3,022	2,569	2,184	1,856	1,578	1,341	1,140	969	824	700	595	506	430
074	129,000	6,919	5,881	4,999	4,249	3,612	3,070	2,609	2,218	1,885	1,603	1,362	1,158	984	837	711	604	514	437
075	131,000	7,026	5,972	5,076	4,315	3,668	3,118	2,650	2,252	1,915	1,627	1,383	1,176	999	850	722	614	522	443
													0	0					
076	133,000	7,133	6,063	5,154	4,381	3,724	3,165	2,690	2,287	1,944	1,652	1,404	1,194	1,015	862	733	623	530	450
077	135,000	7,241	6,155	5,231	4,447	3,780	3,213	2,731	2,321	1,973	1,677	1,426	1,212	1,030	875	744	633	538	457
078	137,000	7,348	6,246	5,309	4,513	3,836	3,260	2,771	2,356	2,002	1,702	1,447	1,230	1,045	888	755	642	546	464
079	139,000	7,455	6,337	5,386	4,578	3,892	3,308	2,812	2,390	2,031	1,727	1,468	1,248	1,060	901	766	651	554	471
080	141,000	7,563	6,428	5,464	4,644	3,948	3,356	2,852	2,424	2,061	1,752	1,489	1,266	1,076	914	777	661	562	477
081	143,000	7,670	6,519	5,541	4,710	4,004	3,403	2,893	2,459	2,090	1,776	1,510	1,283	1,091	927	788	670	569	484
082	145,000	7,777	6,611	5,619	4,776	4,060	3,451	2,933	2,493	2,119	1,801	1,531	1,301	1,106	940	799	679	577	491
083	147,000	7,884	6,702	5,696	4,842	4,116	3,498	2,974	2,528	2,148	1,826	1,552	1,319	1,121	953	810	689	585	498
084	149,000	7,992	6,793	5,774	4,908	4,172	3,546	3,014	2,562	2,178	1,851	1,573	1,337	1,137	966	821	698	593	504
085	151,000	8,099	6,884	5,851	4,974	4,228	3,594	3,054	2,596	2,207	1,876	1,594	1,355	1,152	979	832	707	601	511
086	153,000	8,206	6,975	5,929	5,040	4,284	3,641	3,095	2,631	2,236	1,901	1,616	1,373	1,167	992	843	717	609	518
087	155,000	8,313	7,066	6,006	5,105	4,340	3,689	3,135	2,665	2,265	1,926	1,637	1,391	1,183	1,005	854	726	617	525
088	157,000	8,421	7,158	6,084	5,171	4,396	3,736	3,176	2,699	2,295	1,950	1,658	1,409	1,198	1,018	865	736	625	531
089	159,000	8,528	7,249	6,161	5,237	4,452	3,784	3,216	2,734	2,324	1,975	1,679	1,427	1,213	1,031	876	745	633	538
090	161,000	8,635	7,340	6,239	5,303	4,508	3,831	3,257	2,768	2,353	2,000	1,700	1,445	1,228	1,044	887	754	641	545
091	163,000	8,743	7,431	6,316	5,369	4,564	3,879	3,297	2,803	2,382	2,025	1,721	1,463	1,244	1,057	898	764	649	552
092	165,000	8,850	7,522	6,394	5,435	4,620	3,927	3,338	2,837	2,411	2,050	1,742	1,481	1,259	1,070	909	773	657	559
093	167,000	8,957	7,613	6,471	5,501	4,676	3,974	3,378	2,871	2,441	2,075	1,763	1,499	1,274	1,083	921	782	665	565
094	169,000	9,064	7,705	6,549	5,567	4,732	4,022	3,419	2,906	2,470	2,099	1,785	1,517	1,289	1,096	932	792	673	572
095	171,000	9,172	7,796	6,626	5,632	4,788	4,069	3,459	2,940	2,499	2,124	1,806	1,535	1,305	1,109	943	801	681	579
096	173,000	9,279	7,887	6,704	5,698	4,844	4,117	3,500	2,975	2,528	2,149	1,827	1,553	1,320	1,122	954	811	689	586
097	175,000	9,386	7,978	6,781	5,764	4,900	4,165	3,540	3,009	2,558	2,174	1,848	1,571	1,335	1,135	965	820	697	592
098	177,000	9,493	8,069	6,859	5,830	4,956	4,212	3,580	3,043	2,587	2,199	1,869	1,589	1,350	1,148	976	829	705	599
099	179,000	9,601	8,161	6,936	5,896	5,012	4,260	3,621	3,078	2,616	2,224	1,890	1,607	1,366	1,161	987	839	713	606
100	181,000	9,708	8,252	7,014	5,962	5,068	4,307	3,661	3,112	2,645	2,249	1,911	1,625	1,381	1,174	998	848	721	613
101	183,000	9,815	8,343	7,091	6,028	5,124	4,355	3,702	3,147	2,675	2,273	1,932	1,643	1,396	1,187	1,009	857	729	619
102	185,000	9,922	8,434	7,169	6,094	5,180	4,403	3,742	3,181	2,704	2,298	1,953	1,660	1,411	1,200	1,020	867	737	626
103	187,000	10,030	8,525	7,246	6,160	5,236	4,450	3,783	3,215	2,733	2,323	1,975	1,678	1,427	1,213	1,031	876	745	633
104	189,000	10,137	8,616	7,324	6,225	5,292	4,498	3,823	3,250	2,762	2,348	1,996	1,696	1,442	1,226	1,042	886	753	640
105	191,000	10,244	8,708	7,401	6,291	5,348	4,545	3,864	3,284	2,791	2,373	2,017	1,714	1,457	1,239	1,053	895	761	647
106	193,000	10,352	8,799	7,479	6,357	5,404	4,593	3,904	3,318	2,821	2,398	2,038	1,732	1,472	1,252	1,064	904	769	653
107	195,000	10,459	8,890	7,557	6,423	5,460	4,641	3,945	3,353	2,850	2,422	2,059	1,750	1,488	1,265	1,075	914	777	660
108	197,000	10,566	8,981	7,634	6,489	5,516	4,688	3,985	3,387	2,879	2,447	2,080	1,768	1,503	1,277	1,086	923	785	667
109	199,000	10,673	9,072	7,712	6,555	5,572	4,736	4,025	3,422	2,908	2,472	2,101	1,786	1,518	1,290	1,097	932	793	674
110	201,000	10,781	9,164	7,789	6,621	5,628	4,783	4,066	3,456	2,938	2,497	2,122	1,804	1,533	1,303	1,108	942	800	680
111	203,000	10,888	9,255	7,867	6,687	5,684	4,831	4,106	3,490	2,967	2,522	2,144	1,822	1,549	1,316	1,119	951	808	687
112	205,000	10,995	9,346	7,944	6,752	5,740	4,879	4,147	3,525	2,996	2,547	2,165	1,840	1,564	1,329	1,130	960	816	694
113	207,000	11,102	9,437	8,022	6,818	5,796	4,926	4,187	3,559	3,025	2,572	2,186	1,858	1,579	1,342	1,141	970	824	701
114	209,000	11,210	9,528	8,099	6,884	5,852	4,974	4,228	3,594	3,055	2,596	2,207	1,876	1,594	1,355	1,152	979	832	707
115	211,000	11,317	9,619	8,177	6,950	5,908	5,021	4,268	3,628	3,084	2,621	2,228	1,894	1,610	1,368	1,163	989	840	714
116	213,000	11,424	9,711	8,254	7,016	5,964	5,069	4,309	3,662	3,113	2,646	2,249	1,912	1,625	1,381	1,174	998	848	721
117	215,000	11,532	9,802	8,332	7,082	6,020	5,117	4,349	3,697	3,142	2,671	2,270	1,930	1,640	1,394	1,185	1,007	856	728
118	217,000	11,639	9,893	8,409	7,148	6,076	5,164	4,390	3,731	3,171	2,696	2,291	1,948	1,656	1,407	1,196	1,017	864	735
119	219,000	11,746	9,984	8,487	7,214	6,132	5,212	4,430	3,766	3,201	2,721	2,312	1,966	1,671	1,420	1,207	1,026	872	741
120	221,000	11,853	10,075	8,564	7,279	6,188	5,259	4,470	3,800	3,230	2,745	2,334	1,984	1,686	1,433	1,218	1,035	880	748
121	223,000	11,961	10,167	8,642	7,345	6,244	5,307	4,511	3,834	3,259	2,770	2,355	2,002	1,701	1,446	1,229	1,045	888	755
122	225,000	12,068	10,258	8,719	7,411	6,300	5,355	4,551	3,869	3,288	2,795	2,376	2,019	1,717	1,459	1,240	1,054	896	762
123	227,000	12,175	10,349	8,797	7,477	6,356	5,402	4,592	3,903	3,318	2,820	2,397	2,037	1,732	1,472	1,251	1,064	904	768
124	229,000	12,282	10,440	8,874	7,543	6,411	5,450	4,632	3,937	3,347	2,845	2,418	2,055	1,747	1,485	1,262	1,073	912	775
125	231,000	12,390	10,531	8,952	7,609	6,467	5,497	4,673	3,972	3,376	2,870	2,439	2,073	1,762	1,498	1,273	1,082	920	782
126	233,000	12,497	10,622	9,029	7,675	6,523	5,545	4,713	4,006	3,405	2,895	2,460	2,091	1,778	1,511	1,284	1,092	928	789
127	235,000	12,604	10,714	9,107	7,741	6,579	5,593	4,754	4,041	3,435	2,919	2,481	2,109	1,793	1,524	1,295	1,101	936	795
128	237,000	12,711	10,805	9,184	7,806	6,635	5,640	4,794	4,075	3,464	2,944	2,503	2,127	1,808	1,537	1,306	1,110	944	802
129	239,000	12,819	10,896	9,262	7,872	6,691	5,688	4,835	4,109	3,493	2,969	2,524	2,145	1,823	1,550	1,317	1,120	952	809
130	241,000	12,926	10,987	9,339	7,938	6,747	5,735	4,875	4,144	3,522	2,994	2,545	2,163	1,839	1,563	1,328	1,129	960	816

2016 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR																	
Class Code	Mid Pt. Value	2017 & 2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
131	243,000	243,000	206,550	175,568	149,232	126,848	107,820	91,647	77,900	66,215	56,283	47,840	40,664	34,565	29,380	24,973	21,238	18,055	15,333
132	245,000	245,000	208,250	177,013	150,461	127,892	108,708	92,402	78,541	66,760	56,746	48,234	40,999	34,849	29,622	25,179	21,413	18,204	15,460
133	247,000	247,000	209,950	178,458	151,689	128,936	109,595	93,156	79,183	67,305	57,209	48,628	41,334	35,134	29,864	25,384	21,588	18,352	15,586
134	249,000	249,000	211,650	179,903	152,917	129,980	110,483	93,910	79,824	67,850	57,673	49,022	41,668	35,418	30,105	25,590	21,763	18,501	15,712
135	251,000	251,000	213,350	181,348	154,145	131,024	111,370	94,665	80,465	68,395	58,136	49,415	42,003	35,703	30,347	25,795	21,937	18,649	15,838
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136	253,000	253,000	215,050	182,793	155,374	132,068	112,257	95,419	81,106	68,940	58,599	49,809	42,338	35,987	30,589	26,001	22,112	18,798	15,964
137	255,000	255,000	216,750	184,238	156,602	133,112	113,145	96,173	81,747	69,485	59,062	50,203	42,673	36,272	30,831	26,206	22,287	18,947	16,091
138	257,000	257,000	218,450	185,683	157,830	134,156	114,032	96,927	82,388	70,030	59,526	50,597	43,007	36,556	31,073	26,412	22,462	19,095	16,217
139	259,000	259,000	220,150	187,128	159,058	135,200	114,920	97,682	83,029	70,575	59,989	50,990	43,342	36,841	31,315	26,617	22,637	19,244	16,343
140	261,000	261,000	221,850	188,573	160,287	136,244	115,807	98,436	83,671	71,120	60,452	51,384	43,677	37,125	31,556	26,823	22,811	19,392	16,469
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141	263,000	263,000	223,550	190,018	161,515	137,288	116,694	99,190	84,312	71,665	60,915	51,778	44,011	37,410	31,798	27,028	22,986	19,541	16,595
142	265,000	265,000	225,250	191,463	162,743	138,332	117,582	99,945	84,953	72,210	61,378	52,172	44,346	37,694	32,040	27,234	23,161	19,690	16,722
143	267,000	267,000	226,950	192,908	163,971	139,376	118,469	100,699	85,594	72,755	61,842	52,565	44,681	37,979	32,282	27,440	23,336	19,838	16,848
144	269,000	269,000	228,650	194,353	165,200	140,420	119,357	101,453	86,235	73,300	62,305	52,959	45,015	38,263	32,524	27,645	23,511	19,987	16,974
145	271,000	271,000	230,350	195,798	166,428	141,464	120,244	102,208	86,876	73,845	62,768	53,353	45,350	38,548	32,765	27,851	23,685	20,135	17,100
146	273,000	273,000	232,050	197,243	167,656	142,508	121,132	102,962	87,518	74,390	63,231	53,747	45,685	38,832	33,007	28,056	23,860	20,284	17,226
147	275,000	275,000	233,750	198,688	168,884	143,552	122,019	103,716	88,159	74,935	63,695	54,140	46,019	39,116	33,249	28,262	24,035	20,433	17,353
148	277,000	277,000	235,450	200,133	170,113	144,596	122,906	104,470	88,800	75,480	64,158	54,534	46,354	39,401	33,491	28,467	24,210	20,581	17,479
149	279,000	279,000	237,150	201,578	171,341	145,640	123,794	105,225	89,441	76,025	64,621	54,928	46,689	39,685	33,733	28,673	24,385	20,730	17,605
150	281,000	281,000	238,850	203,023	172,569	146,684	124,681	105,979	90,082	76,570	65,084	55,322	47,023	39,970	33,974	28,878	24,559	20,878	16,595
151	283,000	283,000	240,550	204,468	173,797	147,728	125,569	106,733	90,723	77,115	65,548	55,715	47,358	40,254	34,216	29,084	24,734	21,027	16,848
152	285,000	285,000	242,250	205,913	175,026	148,772	126,456	107,488	91,364	77,660	66,011	56,109	47,693	40,539	34,458	29,289	24,909	21,176	16,974
153	287,000	287,000	243,950	207,358	176,254	149,816	127,343	108,242	92,006	78,205	66,474	56,503	48,028	40,823	34,700	29,495	25,084	21,324	17,100
154	289,000	289,000	245,650	208,803	177,482	150,860	128,231	108,996	92,647	78,750	66,937	56,897	48,362	41,108	34,942	29,700	25,259	21,473	18,236
155	291,000	291,000	247,350	210,248	178,710	151,904	129,118	109,751	93,288	79,295	67,401	57,290	48,697	41,392	35,183	29,906	25,433	21,621	17,226
156	293,000	293,000	249,050	211,693	179,939	152,948	130,006	110,505	93,929	79,840	67,864	57,684	49,032	41,677	35,425	30,112	25,608	21,770	17,479
157	295,000	295,000	250,750	213,138	181,167	153,992	130,893	111,259	94,570	80,385	68,327	58,078	49,366	41,961	35,667	30,317	25,783	21,919	18,615
158	297,000	297,000	252,450	214,583	182,395	155,036	131,780	112,013	95,211	80,930	68,790	58,472	49,701	42,246	35,909	30,523	25,958	22,067	18,741
159	299,000	299,000	254,150	216,028	183,623	156,080	132,668	112,768	95,853	81,475	69,253	58,865	50,036	42,530	36,151	30,728	26,133	22,216	18,867
160	301,000	301,000	255,850	217,473	184,852	157,124	133,555	113,522	96,494	82,020	69,717	59,259	50,370	42,815	36,393	30,934	26,307	22,364	18,993
161	303,000	303,000	257,550	218,918	186,080	158,168	134,443	114,276	97,135	82,565	70,180	59,653	50,705	43,099	36,634	31,139	26,482	22,513	19,119
162	305,000	305,000	259,250	220,363	187,308	159,212	135,330	115,031	97,776	83,110	70,643	60,047	51,040	43,384	36,876	31,345	26,657	22,662	19,246
163	307,000	307,000	260,950	221,808	188,536	160,256	136,218	115,785	98,417	83,655	71,106	60,440	51,374	43,668	37,118	31,550	26,832	22,810	19,372
164	309,000	309,000	262,650	223,253	189,765	161,300	137,105	116,539	99,058	84,200	71,570	60,834	51,709	43,953	37,360	31,756	27,007	22,959	19,498
165	311,000	311,000	264,350	224,698	190,993	162,344	137,992	117,293	99,699	84,745	72,033	61,228	52,044	44,237	37,602	31,961	27,181	23,107	19,624
166	313,000	313,000	266,050	226,143	192,221	163,388	138,880	118,048	100,341	85,290	72,496	61,622	52,378	44,522	37,843	32,167	27,356	23,256	19,750
167	315,000	315,000	267,750	227,588	193,449	164,432	139,767	118,802	100,982	85,835	72,959	62,015	52,713	44,806	38,085	32,372	27,531	23,405	19,877
168	317,000	317,000	269,450	229,033	194,678	165,476	140,655	119,556	101,623	86,379	73,423	62,409	53,048	45,091	38,327	32,578	27,706	23,553	20,003
169	319,000	319,000	271,150	230,478	195,906	166,520	141,542	120,311	102,264	86,924	73,886	62,803	53,382	45,375	38,569	32,784	27,881	23,702	20,129
170	321,000	321,000	272,850	231,923	197,134	167,564	142,429	121,065	102,905	87,469	74,349	63,197	53,717	45,660	38,811	32,989	28,055	23,850	20,255
171	323,000	323,000	274,550	233,368	198,362	168,608	143,317	121,819	103,546	88,014	74,812	63,590	54,052	45,944	39,052	33,195	28,230	23,999	20,381
172	325,000	325,000	276,250	234,813	199,591	169,652	144,204	122,574	104,188	88,559	75,276	63,984	54,387	46,229	39,294	33,400	28,405	24,148	20,508
173	327,000	327,000	277,950	236,258	200,819	170,696	145,092	123,328	104,829	89,104	75,739	64,378	54,721	46,513	39,536	33,606	28,580	24,296	20,634
174	329,000	329,000	279,650	237,703	202,047	171,740	145,979	124,082	105,470	89,649	76,202	64,772	55,056	46,798	39,778	33,811	28,755	24,445	20,760
175	331,000	331,000	281,350	239,148	203,275	172,784	146,866	124,836	106,111	90,194	76,665	65,165	55,391	47,082	40,020	34,017	28,929	24,593	20,886
176	333,000	333,000	283,050	240,593	204,504	173,828	147,754	125,591	106,752	90,739	77,128	65,559	55,725	47,367	40,262	34,222	29,104	24,742	21,012
177	335,000	335,000	284,750	242,038	205,732	174,872	148,641	126,345	107,393	91,284	77,592	65,953	56,060	47,651	40,503	34,428	29,279	24,891	21,139
178	337,000	337,000	286,450	243,483	206,960	175,916	149,529	127,099	108,034	91,829	78,055	66,347	56,395	47,935	40,745	34,633	29,454	25,039	21,265
179	339,000	339,000	288,150	244,928	208,188	176,960	150,416	127,854	108,676	92,374	78,518	66,740	56,729	48,220	40,987	34,839	29,629	25,188	21,391
180	341,000	341,000	289,850	246,373	209,417	178,004	151,304	128,608	109,317	92,919	78,981	67,134	57,064	48,504	41,229	35,044	29,803	25,336	21,517
181	343,000	343,000	291,550	247,818	210,645	179,048	152,191	129,362	109,958	93,464	79,445	67,528	57,399	48,789	41,471	35,250	29,978	25,485	21,643
182	345,000	345,000	293,250	249,263	211,873	180,092	153,078	130,117	110,599	94,009	79,908	67,922	57,733	49,073	41,712	35,456	30,153	25,634	21,770
183	347,000	347,000	294,950	250,708	213,101	181,136	153,966	130,871	111,240	94,554	80,371	68,315	58,068	49,358	41,954	35,661	30,328	25,782	21,896
184	349,000	349,000	296,650	252,153	214,330	182,180	154,853	131,625	111,881	95,099	80,834	68,709	58,403	49,642	42,196	35,867	30,503	25,931	22,022
185	351,000	351,000	298,350	253,598	215,558	183,224	155,741	132,379	112,523	95,644	81,298	69,103	58,737	49,927	42,438	36,072	30,677	26,079	22,148
186	353,000	353,000	300,050	255,043	216,786	184,268	156,628	133,134	113,164	96,189	81,761	69,497	59,072	50,211	42,680	36,278	30,852	26,228	22,274
187	355,000	355,000	301,750	256,488	218,014	185,312	157,515	133,888	113,805	96,734	82,224	69,890	59,407	50,496	42,921	36,483	31,027	26,377	22,401
188	357,000	357,000	303,450	257,933	219,243	186,356	158,403	134,642	114,446	97,279	82,687	70,284	59,742	50,780	43,163	36,689	31,202	26,525	22,527
189	359,000	359,000	305,150	259,378	220,471	187,400	159,290	135,397	115,087	97,824	83,150	70,678	60,076	51,065	43,405	36,894	31,377	26,674	22,653
190	361,000	361,000	306,850	260,823	221,699	188,444	160,178	136,151	115,728	98,369	83,614	71,072	60,411	51,349	43,647	37,100	31,551	26,822	22,779
191	363,000	363,000	308,550	262,268	222,927	189,488	161,065	136,905	116,369	98,914	84,077	71,465	60,746	51,634	43,889	37,305	31,726	26,971	22,905
192	365,000	365,000	310,250	263,713	224,156	190,532	161,952	137,660	117,011	99,459	84,540	71,859	61,080	51,918	44,131	37,511	31,901	27,120	23,032
193	367,000	367,000	311,950	265,158	225,384	191,576	162,840	138,414	117,652	100,004	85,003	72,253	61,415	52,203	44,372	37,716	32,076	27,268	23,158
194	369,000	369,000	313,650	266,603	226,612	192,620	163,727	139,168	118,293	100,549	85,467	72,647	61,750	52,487	44,614	37,922	32,251	27,417	23,284
195	371,000	371,000	315,350	268,048	227,840	193,664	164,615	139,922	118,934	101,094	85,930	73,040	62,084	52,772	44,856	38,128	32,425	27,565	23,410

2016 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR																	
Class Code	Mid Pt. Value	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1983	1981
131	243,000	11,071	9,410	7,999	6,799	5,779	4,912	4,175	3,549	3,017	2,564	2,180	1,853	1,575	1,339	1,138	967	822	699
132	245,000	11,162	9,488	8,065	6,855	5,827	4,953	4,210	3,578	3,042	2,585	2,198	1,868	1,588	1,350	1,147	975	829	704
133	247,000	11,253	9,565	8,131	6,911	5,874	4,993	4,244	3,608	3,066	2,606	2,215	1,883	1,601	1,361	1,156	983	836	710
134	249,000	11,344	9,643	8,196	6,967	5,922	5,034	4,279	3,637	3,091	2,628	2,233	1,898	1,614	1,372	1,166	991	842	716
135	251,000	11,436	9,720	8,262	7,023	5,969	5,074	4,313	3,666	3,116	2,649	2,251	1,914	1,627	1,383	1,175	999	849	722
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136	253,000	11,527	9,798	8,328	7,079	6,017	5,114	4,347	3,695	3,141	2,670	2,269	1,929	1,640	1,394	1,185	1,007	856	727
137	255,000	11,618	9,875	8,394	7,135	6,065	5,155	4,382	3,724	3,166	2,691	2,287	1,944	1,653	1,405	1,194	1,015	863	733
138	257,000	11,709	9,953	8,460	7,191	6,112	5,195	4,416	3,754	3,191	2,712	2,305	1,959	1,665	1,416	1,203	1,023	869	739
139	259,000	11,800	10,030	8,526	7,247	6,160	5,236	4,450	3,783	3,215	2,733	2,323	1,975	1,678	1,427	1,213	1,031	876	745
140	261,000	11,891	10,107	8,591	7,303	6,207	5,276	4,485	3,812	3,240	2,754	2,341	1,990	1,691	1,438	1,222	1,039	883	750
													0	0					
141	263,000	11,982	10,185	8,657	7,359	6,255	5,317	4,519	3,841	3,265	2,775	2,359	2,005	1,704	1,449	1,231	1,047	890	756
142	265,000	12,073	10,262	8,723	7,415	6,302	5,357	4,553	3,870	3,290	2,796	2,377	2,020	1,717	1,460	1,241	1,055	896	762
143	267,000	12,165	10,340	8,789	7,471	6,350	5,397	4,588	3,900	3,315	2,818	2,395	2,036	1,730	1,471	1,250	1,063	903	768
144	269,000	12,256	10,417	8,855	7,526	6,398	5,438	4,622	3,929	3,340	2,839	2,413	2,051	1,743	1,482	1,260	1,071	910	773
145	271,000	12,347	10,495	8,921	7,582	6,445	5,478	4,657	3,958	3,364	2,860	2,431	2,066	1,756	1,493	1,269	1,079	917	779
146	273,000	12,438	10,572	8,986	7,638	6,493	5,519	4,691	3,987	3,389	2,881	2,449	2,081	1,769	1,504	1,278	1,087	924	785
147	275,000	12,529	10,650	9,052	7,694	6,540	5,559	4,725	4,017	3,414	2,902	2,467	2,097	1,782	1,515	1,288	1,094	930	791
148	277,000	12,620	10,727	9,118	7,750	6,588	5,600	4,760	4,046	3,439	2,923	2,485	2,112	1,795	1,526	1,297	1,102	937	796
149	279,000	12,711	10,805	9,184	7,806	6,635	5,640	4,794	4,075	3,464	2,944	2,503	2,127	1,808	1,537	1,306	1,110	944	802
150	281,000	12,802	10,882	9,250	7,862	6,683	5,680	4,828	4,104	3,489	2,965	2,520	2,142	1,821	1,548	1,316	1,118	951	808
151	283,000	12,893	10,959	9,316	7,918	6,730	5,721	4,863	4,133	3,513	2,986	2,538	2,158	1,834	1,559	1,325	1,126	957	814
152	285,000	12,985	11,037	9,381	7,974	6,778	5,761	4,897	4,163	3,538	3,007	2,556	2,173	1,847	1,570	1,334	1,134	964	820
153	287,000	13,076	11,114	9,447	8,030	6,826	5,802	4,932	4,192	3,563	3,029	2,574	2,188	1,860	1,581	1,344	1,142	971	825
154	289,000	13,167	11,192	9,513	8,086	6,873	5,842	4,966	4,221	3,588	3,050	2,592	2,203	1,873	1,592	1,353	1,150	978	831
155	291,000	13,258	11,269	9,579	8,142	6,921	5,883	5,000	4,250	3,613	3,071	2,610	2,219	1,886	1,603	1,363	1,158	984	837
156	293,000	13,349	11,347	9,645	8,198	6,968	5,923	5,035	4,279	3,637	3,092	2,628	2,234	1,899	1,614	1,372	1,166	991	843
157	295,000	13,440	11,424	9,711	8,254	7,016	5,963	5,069	4,309	3,662	3,113	2,646	2,249	1,912	1,625	1,381	1,174	998	848
158	297,000	13,531	11,502	9,776	8,310	7,063	6,004	5,103	4,338	3,687	3,134	2,664	2,264	1,925	1,636	1,391	1,182	1,005	854
159	299,000	13,622	11,579	9,842	8,366	7,111	6,044	5,138	4,367	3,712	3,155	2,682	2,280	1,938	1,647	1,400	1,190	1,011	860
160	301,000	13,714	11,657	9,908	8,422	7,159	6,085	5,172	4,396	3,737	3,176	2,700	2,295	1,951	1,658	1,409	1,198	1,018	866
161	303,000	13,805	11,734	9,974	8,478	7,206	6,125	5,206	4,425	3,762	3,197	2,718	2,310	1,964	1,669	1,419	1,206	1,025	871
162	305,000	13,896	11,811	10,040	8,534	7,254	6,166	5,241	4,455	3,786	3,219	2,736	2,325	1,977	1,680	1,428	1,214	1,032	877
163	307,000	13,987	11,889	10,106	8,590	7,301	6,206	5,275	4,484	3,811	3,240	2,754	2,341	1,990	1,691	1,437	1,222	1,039	883
164	309,000	14,078	11,966	10,171	8,646	7,349	6,247	5,310	4,513	3,836	3,261	2,772	2,356	2,002	1,702	1,447	1,230	1,045	889
165	311,000	14,169	12,044	10,237	8,702	7,396	6,287	5,344	4,542	3,861	3,282	2,790	2,371	2,015	1,713	1,456	1,238	1,052	894
166	313,000	14,260	12,121	10,303	8,758	7,444	6,327	5,378	4,572	3,886	3,303	2,807	2,386	2,028	1,724	1,466	1,246	1,059	900
167	315,000	14,351	12,199	10,369	8,814	7,492	6,368	5,413	4,601	3,911	3,324	2,825	2,402	2,041	1,735	1,475	1,254	1,066	906
168	317,000	14,443	12,276	10,435	8,870	7,539	6,408	5,447	4,630	3,935	3,345	2,843	2,417	2,054	1,746	1,484	1,262	1,072	912
169	319,000	14,534	12,354	10,501	8,925	7,587	6,449	5,481	4,659	3,960	3,366	2,861	2,432	2,067	1,757	1,494	1,270	1,079	917
170	321,000	14,625	12,431	10,566	8,981	7,634	6,489	5,516	4,688	3,985	3,387	2,879	2,447	2,080	1,768	1,503	1,278	1,086	923
171	323,000	14,716	12,508	10,632	9,037	7,682	6,530	5,550	4,718	4,010	3,408	2,897	2,463	2,093	1,779	1,512	1,285	1,093	929
172	325,000	14,807	12,586	10,698	9,093	7,729	6,570	5,584	4,747	4,035	3,430	2,915	2,478	2,106	1,790	1,522	1,293	1,099	935
173	327,000	14,898	12,663	10,764	9,149	7,777	6,610	5,619	4,776	4,060	3,451	2,933	2,493	2,119	1,801	1,531	1,301	1,106	940
174	329,000	14,989	12,741	10,830	9,205	7,824	6,651	5,653	4,805	4,084	3,472	2,951	2,508	2,132	1,812	1,540	1,309	1,113	946
175	331,000	15,080	12,818	10,896	9,261	7,872	6,691	5,688	4,834	4,109	3,493	2,969	2,524	2,145	1,823	1,550	1,317	1,120	952
176	333,000	15,171	12,896	10,961	9,317	7,920	6,732	5,722	4,864	4,134	3,514	2,987	2,539	2,158	1,834	1,559	1,325	1,126	958
177	335,000	15,263	12,973	11,027	9,373	7,967	6,772	5,756	4,893	4,159	3,535	3,005	2,554	2,171	1,845	1,569	1,333	1,133	963
178	337,000	15,354	13,051	11,093	9,429	8,015	6,813	5,791	4,922	4,184	3,556	3,023	2,569	2,184	1,856	1,578	1,341	1,140	969
179	339,000	15,445	13,128	11,159	9,485	8,062	6,853	5,825	4,951	4,209	3,577	3,041	2,585	2,197	1,867	1,587	1,349	1,147	975
180	341,000	15,536	13,206	11,225	9,541	8,110	6,893	5,859	4,980	4,233	3,598	3,059	2,600	2,210	1,878	1,597	1,357	1,154	981
181	343,000	15,627	13,283	11,291	9,597	8,157	6,934	5,894	5,010	4,258	3,619	3,077	2,615	2,223	1,889	1,606	1,365	1,160	986
182	345,000	15,718	13,360	11,356	9,653	8,205	6,974	5,928	5,039	4,283	3,641	3,095	2,630	2,236	1,900	1,615	1,373	1,167	992
183	347,000	15,809	13,438	11,422	9,709	8,253	7,015	5,962	5,068	4,308	3,662	3,112	2,646	2,249	1,911	1,625	1,381	1,174	998
184	349,000	15,900	13,515	11,488	9,765	8,300	7,055	5,997	5,097	4,333	3,683	3,130	2,661	2,262	1,922	1,634	1,389	1,181	1,004
185	351,000	15,992	13,593	11,554	9,821	8,348	7,096	6,031	5,127	4,358	3,704	3,148	2,676	2,275	1,933	1,643	1,397	1,187	1,009
186	353,000	16,083	13,670	11,620	9,877	8,395	7,136	6,066	5,156	4,382	3,725	3,166	2,691	2,288	1,944	1,653	1,405	1,194	1,015
187	355,000	16,174	13,748	11,686	9,933	8,443	7,176	6,100	5,185	4,407	3,746	3,184	2,707	2,301	1,956	1,662	1,413	1,201	1,021
188	357,000	16,265	13,825	11,751	9,989	8,490	7,217	6,134	5,214	4,432	3,767	3,202	2,722	2,314	1,967	1,672	1,421	1,208	1,027
189	359,000	16,356	13,903	11,817	10,045	8,538	7,257	6,169	5,243	4,457	3,788	3,220	2,737	2,327	1,978	1,681	1,429	1,214	1,032
190	361,000	16,447	13,980	11,883	10,101	8,586	7,298	6,203	5,273	4,482	3,809	3,238	2,752	2,339	1,989	1,690	1,437	1,221	1,038
191	363,000	16,538	14,058	11,949	10,157	8,633	7,338	6,237	5,302	4,507	3,831	3,256	2,768	2,352	2,000	1,700	1,445	1,228	1,044
192	365,000	16,629	14,135	12,015	10,213	8,681	7,379	6,272	5,331	4,531	3,852	3,274	2,783	2,365	2,011	1,709	1,453	1,235	1,050
193	367,000	16,721	14,212	12,081	10,268	8,728	7,419	6,306	5,360	4,556	3,873	3,292	2,798	2,378	2,022	1,718	1,461	1,242	1,055
194	369,000	16,812	14,290	12,146	10,324	8,776	7,459	6,341	5,389	4,581	3,894	3,310	2,813	2,391	2,033	1,728	1,469	1,248	1,061
195	371,000	16,903	14,367	12,212	10,380	8,823	7,500	6,375	5,419	4,606	3,915	3,328	2,829	2,404	2,044	1,737	1,477	1,255	1,067

2016 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR																	
Class Code	Mid Pt. Value	2017 & 2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
196	373,000	373,000	317,050	269,493	229,069	194,708	165,502	140,677	119,575	101,639	86,393	73,434	62,419	53,056	45,098	38,333	32,583	27,696	23,541
197	375,000	375,000	318,750	270,938	230,297	195,752	166,389	141,431	120,216	102,184	86,856	73,828	62,754	53,341	45,340	38,539	32,758	27,844	23,668
198	377,000	377,000	320,450	272,383	231,525	196,796	167,277	142,185	120,858	102,729	87,320	74,222	63,088	53,625	45,581	38,744	32,933	27,993	23,794
199	379,000	379,000	322,150	273,828	232,753	197,840	168,164	142,940	121,499	103,274	87,783	74,615	63,423	53,910	45,823	38,950	33,107	28,141	24,930
200	381,000	381,000	323,850	275,273	233,982	198,884	169,052	143,694	122,140	103,819	88,246	75,009	63,758	54,194	46,065	39,155	33,282	28,290	25,056
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201	383,000	383,000	325,550	276,718	235,210	199,928	169,939	144,448	128,551	104,364	88,709	75,403	64,092	54,479	46,307	39,361	33,457	28,438	1,879
202	385,000	385,000	327,250	278,163	236,438	200,972	170,827	145,203	0	104,909	89,173	75,797	64,427	54,763	46,549	39,566	33,631	28,587	0
203	387,000	387,000	328,950	279,608	237,666	202,016	171,714	145,957	129,193	105,454	89,636	76,190	64,762	55,048	46,790	39,772	33,806	28,735	1,889
204	389,000	389,000	330,650	281,053	238,895	203,060	172,601	146,711	129,834	105,999	90,099	76,584	65,097	55,332	47,032	39,977	33,981	28,884	1,898
205	391,000	391,000	332,350	282,498	240,123	204,104	173,489	147,465	130,475	106,544	90,562	76,978	65,431	55,617	47,274	40,183	34,155	29,032	1,907
													0	0					
206	393,000	393,000	334,050	283,943	241,351	205,148	174,376	148,220	131,757	107,089	91,025	77,372	65,766	55,901	47,516	40,388	34,330	29,181	1,926
207	395,000	395,000	335,750	285,388	242,579	206,192	175,264	148,974	126,628	107,634	91,489	77,765	66,101	56,185	47,758	40,594	34,505	29,329	1,851
208	397,000	397,000	337,450	286,833	243,808	207,236	176,151	149,728	127,269	108,179	91,952	78,159	66,435	56,470	47,999	40,800	34,680	29,478	1,860
209	399,000	399,000	339,150	288,278	245,036	208,280	177,038	150,483	127,910	108,724	92,415	78,553	66,770	56,754	48,241	41,005	34,854	29,626	1,870
210	401,000	401,000	340,850	289,723	246,264	209,325	177,926	151,237	128,551	109,269	92,878	78,947	67,105	57,039	48,483	41,211	35,029	29,775	1,879
211	403,000	403,000	342,550	291,168	247,492	210,369	178,813	151,991	129,193	109,814	93,342	79,340	67,439	57,323	48,725	41,416	35,204	29,923	1,889
212	405,000	405,000	344,250	292,613	248,721	211,413	179,701	152,746	129,834	110,359	93,805	79,734	67,774	57,608	48,967	41,622	35,378	30,072	1,898
213	407,000	407,000	345,950	294,058	249,949	212,457	180,588	153,500	130,475	110,904	94,268	80,128	68,109	57,892	49,209	41,827	35,553	30,220	1,907
214	409,000	409,000	347,650	295,503	251,177	213,501	181,475	154,254	131,116	111,449	94,731	80,522	68,443	58,177	49,450	42,033	35,728	30,369	1,917
215	411,000	411,000	349,350	296,948	252,405	214,545	182,363	155,008	131,757	111,994	95,195	80,915	68,778	58,461	49,692	42,238	35,903	30,517	1,926
216	413,000	413,000	351,050	298,393	253,634	215,589	183,250	155,763	132,398	112,539	95,658	81,309	69,113	58,746	49,934	42,444	36,077	30,666	1,935
217	415,000	415,000	352,750	299,838	254,862	216,633	184,138	156,517	133,039	113,084	96,121	81,703	69,447	59,030	50,176	42,649	36,252	30,814	1,945
218	417,000	417,000	354,450	301,283	256,090	217,677	185,025	157,271	133,681	113,629	96,584	82,097	69,782	59,315	50,418	42,855	36,427	30,963	1,954
219	419,000	419,000	356,150	302,728	257,318	218,721	185,913	158,026	134,322	114,174	97,048	82,490	70,117	59,599	50,659	43,060	36,601	31,111	1,964
220	421,000	421,000	357,850	304,173	258,547	219,765	186,800	158,780	134,963	114,719	97,511	82,884	70,452	59,884	50,901	43,266	36,776	31,260	1,973
221	423,000	423,000	359,550	305,618	259,775	220,809	187,687	159,534	135,604	115,263	97,974	83,278	70,786	60,168	51,143	43,472	36,951	31,408	1,982
222	425,000	425,000	361,250	307,063	261,003	221,853	188,575	160,289	136,245	115,808	98,437	83,672	71,121	60,453	51,385	43,677	37,126	31,557	1,992
223	427,000	427,000	362,950	308,508	262,231	222,897	189,462	161,043	136,886	116,353	98,900	84,065	71,456	60,737	51,627	43,883	37,300	31,705	2,001
224	429,000	429,000	364,650	309,953	263,460	223,941	190,350	161,797	137,528	116,898	99,364	84,459	71,790	61,022	51,868	44,088	37,475	31,854	2,010
225	431,000	431,000	366,350	311,398	264,688	224,985	191,237	162,551	138,169	117,443	99,827	84,853	72,125	61,306	52,110	44,294	37,650	32,002	2,020
226	433,000	433,000	368,050	312,843	265,916	226,029	192,124	163,306	138,810	117,988	100,290	85,247	72,460	61,591	52,352	44,499	37,824	32,151	2,029
227	435,000	435,000	369,750	314,288	267,144	227,073	193,012	164,060	139,451	118,533	100,753	85,640	72,794	61,875	52,594	44,705	37,999	32,299	2,039
228	437,000	437,000	371,450	315,733	268,373	228,117	193,899	164,814	140,092	119,078	101,217	86,034	73,129	62,160	52,836	44,910	38,174	32,448	2,048
229	439,000	439,000	373,150	317,178	269,601	229,161	194,787	165,569	140,733	119,623	101,680	86,428	73,464	62,444	53,078	45,116	38,349	32,596	2,057
230	441,000	441,000	374,850	318,623	270,829	230,205	195,674	166,323	141,374	120,168	102,143	86,822	73,798	62,729	53,319	45,321	38,523	32,745	2,067
231	443,000	443,000	376,550	320,068	272,057	231,249	196,561	167,077	142,016	120,713	102,606	87,215	74,133	63,013	53,561	45,527	38,698	32,893	2,076
232	445,000	445,000	378,250	321,513	273,286	232,293	197,449	167,832	142,657	121,258	103,070	87,609	74,468	63,298	53,803	45,733	38,873	33,042	2,085
233	447,000	447,000	379,950	322,958	274,514	233,337	198,336	168,586	143,298	121,803	103,533	88,003	74,802	63,582	54,045	45,938	39,047	33,190	2,095
234	449,000	449,000	381,650	324,403	275,742	234,381	199,224	169,340	143,939	122,348	103,996	88,397	75,137	63,867	54,287	46,144	39,222	33,339	2,104
235	451,000	451,000	383,350	325,848	276,970	235,425	200,111	170,094	144,580	122,893	104,459	88,790	75,472	64,151	54,528	46,349	39,397	33,487	2,113
236	453,000	453,000	385,050	327,293	278,199	236,469	200,999	170,849	145,221	123,438	104,922	89,184	75,806	64,436	54,770	46,555	39,571	33,636	2,123
237	455,000	455,000	386,750	328,738	279,427	237,513	201,886	171,603	145,863	123,983	105,386	89,578	76,141	64,720	55,012	46,760	39,746	33,784	2,132
238	457,000	457,000	388,450	330,183	280,655	238,557	202,773	172,357	146,504	124,528	105,849	89,972	76,476	65,004	55,254	46,966	39,921	33,933	2,142
239	459,000	459,000	390,150	331,628	281,883	239,601	203,661	173,112	147,145	125,073	106,312	90,365	76,811	65,289	55,496	47,171	40,096	34,081	2,151
240	461,000	461,000	391,850	333,073	283,112	240,645	204,548	173,866	147,786	125,618	106,775	90,759	77,145	65,573	55,737	47,377	40,270	34,230	2,160
241	463,000	463,000	393,550	334,518	284,340	241,689	205,436	174,620	148,427	126,163	107,239	91,153	77,480	65,858	55,979	47,582	40,445	34,378	2,170
242	465,000	465,000	395,250	335,963	285,568	242,733	206,323	175,375	149,068	126,708	107,702	91,547	77,815	66,142	56,221	47,788	40,620	34,527	2,179
243	467,000	467,000	396,950	337,408	286,796	243,777	207,210	176,129	149,710	127,253	108,165	91,940	78,149	66,427	56,463	47,993	40,794	34,675	2,188
244	469,000	469,000	398,650	338,853	288,025	244,821	208,098	176,883	150,351	127,798	108,628	92,334	78,484	66,711	56,705	48,199	40,969	34,824	2,198
245	471,000	471,000	400,350	340,298	289,253	245,865	208,985	177,637	150,992	128,343	109,092	92,728	78,819	66,996	56,946	48,405	41,144	34,972	2,207
246	473,000	473,000	402,050	341,743	290,481	246,909	209,873	178,392	151,633	128,888	109,555	93,122	79,153	67,280	57,188	48,610	41,319	35,121	2,217
247	475,000	475,000	403,750	343,188	291,709	247,953	210,760	179,146	152,274	129,433	110,018	93,515	79,488	67,565	57,430	48,816	41,493	35,269	2,226
248	477,000	477,000	405,450	344,633	292,938	248,997	211,647	179,900	152,915	129,978	110,481	93,909	79,823	67,849	57,672	49,021	41,668	35,418	2,235
249	479,000	479,000	407,150	346,078	294,166	250,041	212,535	180,655	153,556	130,523	110,945	94,303	80,157	68,134	57,914	49,227	41,843	35,566	2,245
250	481,000	481,000	408,850	347,523	295,394	251,085	213,422	181,409	154,198	131,068	111,408	94,697	80,492	68,418	58,156	49,432	42,017	35,715	2,254
251	483,000	483,000	410,550	348,968	296,622	252,129	214,310	182,163	154,839	131,613	111,871	95,090	80,827	68,703	58,397	49,638	42,192	35,863	2,263
252	485,000	485,000	412,250	350,413	297,851	253,173	215,197	182,918	155,480	132,158	112,334	95,484	81,161	68,987	58,639	49,843	42,367	36,012	2,273
253	487,000	487,000	413,950	351,858	299,079	254,217	216,084	183,672	156,121	132,703	112,797	95,878	81,496	69,272	58,881	50,049	42,542	36,160	2,282
254	489,000	489,000	415,650	353,303	300,307	255,261	216,972	184,426	156,762	133,248	113,261	96,272	81,831	69,556	59,123	50,254	42,716	36,309	2,292
255	491,000	491,000	417,350	354,748	301,535	256,305	217,859	185,180	157,403	133,793	113,724	96,665	82,166	69,841	59,365	50,460	42,891	36,457	2,301
256	493,000	493,000	419,050	356,193	302,764	257,349	218,747	185,935	158,045	134,338	114,187	97,059	82,500	70,125	59,606	50,665	43,066	36,606	2,310
257	495,000	495,000	420,750	357,638	303,992	258,393	219,634	186,689	158,686	134,883	114,650	97,453	82,835	70,410	59,848	50,871	43,240	36,754	2,320
258	497,000	497,000	422,450	359,083	305,220	259,437	220,522	187,443	159,327	135,428	115,114	97,847	83,170	70,694	60,090	51,077	43,415	36,903	2,329
259	499,000	499,000	424,150	360,528	306,448	260,481	221,409	188,198	159,968	135,973	115,577	98,240	83,504	70,979	60,332	51,282	43,590	37,051	2,338

2016 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR																	
Class Code	Mid Pt. Value	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1983	1981
196	373,000	16,994	14,445	12,278	10,436	8,871	7,540	6,409	5,448	4,631	3,936	3,346	2,844	2,417	2,055	32,600	27,714	23,536	19,993
197	375,000	17,085	14,522	12,344	10,492	8,918	7,581	6,444	5,477	4,656	3,957	3,364	2,859	2,430	2,066	32,775	27,863	23,663	20,100
198	377,000	17,176	14,600	12,410	10,548	8,966	7,621	6,478	5,506	4,680	3,978	3,382	2,874	2,443	2,077	32,950	28,011	23,789	20,207
199	379,000	17,267	14,677	12,476	10,604	9,014	7,662	6,512	5,535	4,705	3,999	3,399	2,890	2,456	2,088	33,125	28,160	23,915	20,314
200	381,000	17,358	14,755	12,541	10,660	9,061	7,702	6,547	5,565	4,730	4,020	3,417	2,905	2,469	2,099	33,299	28,308	24,041	20,422
201	383,000	17,449	14,832	12,607	10,716	9,109	7,742	6,581	5,594	4,755	4,042	3,435	2,920	2,482	2,110	33,474	28,457	24,167	20,529
202	385,000	17,541	14,910	12,673	10,772	9,156	7,783	6,615	5,623	4,780	4,063	3,453	2,935	2,495	2,121	33,649	28,606	24,294	20,636
203	387,000	17,632	14,987	12,739	10,828	9,204	7,823	6,650	5,652	4,804	4,084	3,471	2,951	2,508	2,132	33,824	28,754	24,420	20,743
204	389,000	17,723	15,064	12,805	10,884	9,251	7,864	6,684	5,682	4,829	4,105	3,489	2,966	2,521	2,143	33,999	28,903	24,546	20,850
205	391,000	17,814	15,142	12,871	10,940	9,299	7,904	6,719	5,711	4,854	4,126	3,507	2,981	2,534	2,154	34,173	29,051	24,672	20,958
206	393,000	17,905	15,219	12,936	10,996	9,347	7,945	6,753	5,740	4,879	4,147	3,525	2,996	2,547	2,165	34,348	29,200	24,798	21,065
207	395,000	17,996	15,297	13,002	11,052	9,394	7,985	6,787	5,769	4,904	4,168	3,543	3,012	2,560	2,176	34,523	29,349	24,925	21,172
208	397,000	18,087	15,374	13,068	11,108	9,442	8,025	6,822	5,798	4,929	4,189	3,561	3,027	2,573	2,187	34,698	29,497	25,051	21,279
209	399,000	18,178	15,452	13,134	11,164	9,489	8,066	6,856	5,828	4,953	4,210	3,579	3,042	2,586	2,198	34,873	29,646	25,177	21,386
210	401,000	18,270	15,529	13,200	11,220	9,537	8,106	6,890	5,857	4,978	4,232	3,597	3,057	2,599	2,209	35,047	29,794	25,303	21,494
211	403,000	18,361	15,607	13,266	11,276	9,584	8,147	6,925	5,886	5,003	4,253	3,615	3,073	2,612	2,220	35,222	29,943	25,429	21,601
212	405,000	18,452	15,684	13,331	11,332	9,632	8,187	6,959	5,915	5,028	4,274	3,633	3,088	2,625	2,231	35,397	30,092	25,556	21,708
213	407,000	18,543	15,761	13,397	11,388	9,680	8,228	6,993	5,944	5,053	4,295	3,651	3,103	2,638	2,242	35,572	30,240	25,682	21,815
214	409,000	18,634	15,839	13,463	11,444	9,727	8,268	7,028	5,974	5,078	4,316	3,669	3,118	2,651	2,253	35,747	30,389	25,808	21,922
215	411,000	18,725	15,916	13,529	11,500	9,775	8,308	7,062	6,003	5,102	4,337	3,687	3,134	2,663	2,264	35,921	30,537	25,934	22,030
216	413,000	18,816	15,994	13,595	11,556	9,822	8,349	7,097	6,032	5,127	4,358	3,704	3,149	2,676	2,275	36,096	30,686	26,060	22,137
217	415,000	18,907	16,071	13,661	11,612	9,870	8,389	7,131	6,061	5,152	4,379	3,722	3,164	2,689	2,286	36,271	30,835	26,187	22,244
218	417,000	18,999	16,149	13,726	11,667	9,917	8,430	7,165	6,090	5,177	4,400	3,740	3,179	2,702	2,297	36,446	30,983	26,313	22,351
219	419,000	19,090	16,226	13,792	11,723	9,965	8,470	7,200	6,120	5,202	4,421	3,758	3,195	2,715	2,308	36,621	31,132	26,439	22,458
220	421,000	19,181	16,304	13,858	11,779	10,012	8,511	7,234	6,149	5,227	4,443	3,776	3,210	2,728	2,319	36,795	31,280	26,565	22,566
221	423,000	19,272	16,381	13,924	11,835	10,060	8,551	7,268	6,178	5,251	4,464	3,794	3,225	2,741	2,330	36,970	31,429	26,691	22,673
222	425,000	19,363	16,459	13,990	11,891	10,108	8,591	7,303	6,207	5,276	4,485	3,812	3,240	2,754	2,341	37,145	31,578	26,818	22,780
223	427,000	19,454	16,536	14,056	11,947	10,155	8,632	7,337	6,237	5,301	4,506	3,830	3,256	2,767	2,352	37,320	31,726	26,944	22,887
224	429,000	19,545	16,613	14,121	12,003	10,203	8,672	7,371	6,266	5,326	4,527	3,848	3,271	2,780	2,363	37,495	31,875	27,070	22,994
225	431,000	19,636	16,691	14,187	12,059	10,250	8,713	7,406	6,295	5,351	4,548	3,866	3,286	2,793	2,374	37,669	32,023	27,196	23,102
226	433,000	19,727	16,768	14,253	12,115	10,298	8,753	7,440	6,324	5,376	4,569	3,884	3,301	2,806	2,385	37,844	32,172	27,322	23,209
227	435,000	19,819	16,846	14,319	12,171	10,345	8,794	7,475	6,353	5,400	4,590	3,902	3,317	2,819	2,396	38,019	32,321	27,449	23,316
228	437,000	19,910	16,923	14,385	12,227	10,393	8,834	7,509	6,383	5,425	4,611	3,920	3,332	2,832	2,407	38,194	32,469	27,575	23,423
229	439,000	20,001	17,001	14,451	12,283	10,441	8,874	7,543	6,412	5,450	4,633	3,938	3,347	2,845	2,418	38,369	32,618	27,701	23,530
230	441,000	20,092	17,078	14,516	12,339	10,488	8,915	7,578	6,441	5,475	4,654	3,956	3,362	2,858	2,429	38,543	32,766	27,827	23,638
231	443,000	20,183	17,156	14,582	12,395	10,536	8,955	7,612	6,470	5,500	4,675	3,974	3,378	2,871	2,440	38,718	32,915	27,953	23,745
232	445,000	20,274	17,233	14,648	12,451	10,583	8,996	7,646	6,499	5,525	4,696	3,991	3,393	2,884	2,451	38,893	33,064	28,080	23,852
233	447,000	20,365	17,311	14,714	12,507	10,631	9,036	7,681	6,529	5,549	4,717	4,009	3,408	2,897	2,462	39,068	33,212	28,206	23,959
234	449,000	20,456	17,388	14,780	12,563	10,678	9,077	7,715	6,558	5,574	4,738	4,027	3,423	2,910	2,473	39,243	33,361	28,332	24,066
235	451,000	20,548	17,465	14,846	12,619	10,726	9,117	7,750	6,587	5,599	4,759	4,045	3,438	2,923	2,484	39,417	33,509	28,458	24,174
236	453,000	20,639	17,543	14,911	12,675	10,774	9,157	7,784	6,616	5,624	4,780	4,063	3,454	2,936	2,495	39,592	33,658	28,584	24,281
237	455,000	20,730	17,620	14,977	12,731	10,821	9,198	7,818	6,645	5,649	4,801	4,081	3,469	2,949	2,506	39,767	33,807	28,711	24,388
238	457,000	20,821	17,698	15,043	12,787	10,869	9,238	7,853	6,675	5,674	4,822	4,099	3,484	2,962	2,517	39,942	33,955	28,837	24,495
239	459,000	20,912	17,775	15,109	12,843	10,916	9,279	7,887	6,704	5,698	4,844	4,117	3,499	2,975	2,528	40,117	34,104	28,963	24,602
240	461,000	21,003	17,853	15,175	12,899	10,964	9,319	7,921	6,733	5,723	4,865	4,135	3,515	2,988	2,539	40,291	34,252	29,089	24,710
241	463,000	21,094	17,930	15,241	12,955	11,011	9,360	7,956	6,762	5,748	4,886	4,153	3,530	3,000	2,550	40,466	34,401	29,215	24,817
242	465,000	21,185	18,008	15,306	13,010	11,059	9,400	7,990	6,792	5,773	4,907	4,171	3,545	3,013	2,561	40,641	34,550	29,342	24,924
243	467,000	21,277	18,085	15,372	13,066	11,106	9,441	8,024	6,821	5,798	4,928	4,189	3,560	3,026	2,572	40,816	34,698	29,468	25,031
244	469,000	21,368	18,162	15,438	13,122	11,154	9,481	8,059	6,850	5,822	4,949	4,207	3,576	3,039	2,583	40,991	34,847	29,594	25,138
245	471,000	21,459	18,240	15,504	13,178	11,202	9,521	8,093	6,879	5,847	4,970	4,225	3,591	3,052	2,594	41,165	34,995	29,720	25,246
246	473,000	21,550	18,317	15,570	13,234	11,249	9,562	8,128	6,908	5,872	4,991	4,243	3,606	3,065	2,605	41,340	35,144	29,846	25,353
247	475,000	21,641	18,395	15,636	13,290	11,297	9,602	8,162	6,938	5,897	5,012	4,261	3,621	3,078	2,617	41,515	35,293	29,973	25,460
248	477,000	21,732	18,472	15,701	13,346	11,344	9,643	8,196	6,967	5,922	5,034	4,278	3,637	3,091	2,628	41,690	35,441	30,099	25,567
249	479,000	21,823	18,550	15,767	13,402	11,392	9,683	8,231	6,996	5,947	5,055	4,296	3,652	3,104	2,639	41,865	35,590	30,225	25,674
250	481,000	21,914	18,627	15,833	13,458	11,439	9,724	8,265	7,025	5,971	5,076	4,314	3,667	3,117	2,650	42,039	35,738	30,351	25,782
251	483,000	22,005	18,705	15,899	13,514	11,487	9,764	8,299	7,054	5,996	5,097	4,332	3,682	3,130	2,661	42,214	35,887	30,477	25,889
252	485,000	22,097	18,782	15,965	13,570	11,535	9,804	8,334	7,084	6,021	5,118	4,350	3,698	3,143	2,672	42,389	36,036	30,604	25,996
253	487,000	22,188	18,860	16,031	13,626	11,582	9,845	8,368	7,113	6,046	5,139	4,368	3,713	3,156	2,683	42,564	36,184	30,730	26,103
254	489,000	22,279	18,937	16,096	13,682	11,630	9,885	8,402	7,142	6,071	5,160	4,386	3,728	3,169	2,694	42,739	36,333	30,856	26,210
255	491,000	22,370	19,014	16,162	13,738	11,677	9,926	8,437	7,171	6,096	5,181	4,404	3,743	3,182	2,705	42,913	36,481	30,982	26,318
256	493,000	22,461	19,092	16,228	13,794	11,725	9,966	8,471	7,201	6,120	5,202	4,422	3,759	3,195	2,716	43,088	36,630	31,108	26,425
257	495,000	22,552	19,169	16,294	13,850	11,772	10,007	8,506	7,230	6,145	5,223	4,440	3,774	3,208	2,727	43,263	36,779	31,235	26,532
258	497,000	22,643	19,247	16,360	13,906	11,820	10,047	8,540	7,259	6,170	5,245	4,458	3,789	3,221	2,738	43,438	36,927	31,361	26,639
259	499,000	22,734	19,324	16,426	13,962	11,868	10,087	8,574	7,288	6,195	5,266	4,476	3,804	3,234	2,749	43,613	37,076	31,487	26,746

2016 Calendar Year 16M & 20M Minimum Appraised Value Chart

These appraised values will result in an annual $12 min/max tax for motor vehicles 1980 or older and an annual $24 minimum tax for motor vehicles 1981 and newer as required by statute. These appraised values are for a full calendar year, therefore, the values will be less if prorated. The assessment rate for 16m/20m motor vehicles is 20%.

County	2016 Motor Vehicle Mill Levy	Value for 1980 & Older	Minimum Value 1981 & Newer	County	2016 Motor Vehicle Mill Levy	Value for 1980 & Older	Minimum Value 1981 & Newer
Allen	0.142694	420	841	Linn	0.102996	583	1,165
Anderson	0.134677	446	891	Logan	0.107477	558	1,117
Atchison	0.127297	471	943	Lyon	0.115872	518	1,036
Barber	0.098818	607	1,214	Marion	0.134318	447	893
Barton	0.142077	422	845	Marshall	0.114090	526	1,052
Bourbon	0.150329	399	798	Mcpherson	0.100945	594	1,189
Brown	0.095721	627	1,254	Meade	0.103862	578	1,155
Butler	0.127898	469	938	Miami	0.106735	562	1,124
Chase	0.118080	508	1,016	Mitchell	0.157439	381	762
Chautauqua	0.160905	373	746	Montgomery	0.128328	468	935
Cherokee	0.094154	637	1,275	Morris	0.129513	463	927
Cheyenne	0.140998	426	851	Morton	0.082079	731	1,462
Clark	0.166252	361	722	Nemaha	0.102153	587	1,175
Clay	0.137847	435	871	Neosho	0.158625	378	757
Cloud	0.154583	388	776	Ness	0.104291	575	1,151
Coffey	0.068916	871	1,741	Norton	0.139551	430	860
Comanche	0.125646	478	955	Osage	0.128655	466	933
Cowley	0.140660	427	853	Osborne	0.151294	397	793
Crawford	0.113524	529	1,057	Ottawa	0.153850	390	780
Decatur	0.134115	447	895	Pawnee	0.140459	427	854
Dickinson	0.114726	523	1,046	Phillips	0.140359	427	855
Doniphan	0.104928	572	1,144	Pottawatomie	0.070174	855	1,710
Douglas	0.108428	553	1,107	Pratt	0.133814	448	897
Edwards	0.145673	412	824	Rawlins	0.095583	628	1,255
Elk	0.158891	378	755	Reno	0.136917	438	876
Ellis	0.083010	723	1,446	Republic	0.161928	371	741
Ellsworth	0.107766	557	1,114	Rice	0.117966	509	1,017
Finney	0.101808	589	1,179	Riley	0.109261	549	1,098
Ford	0.149279	402	804	Rooks	0.117814	509	1,019
Franklin	0.125314	479	958	Rush	0.142731	420	841
Geary	0.124280	483	966	Russell	0.124772	481	962
Gove	0.103784	578	1,156	Saline	0.103750	578	1,157
Graham	0.113131	530	1,061	Scott	0.126218	475	951
Grant	0.084639	709	1,418	Sedgwick	0.100473	597	1,194
Gray	0.104811	572	1,145	Seward	0.126199	475	951
Greeley	0.168101	357	714	Shawnee	0.130940	458	916
Greenwood	0.141341	425	849	Sheridan	0.119410	502	1,005
Hamilton	0.168582	356	712	Sherman	0.112123	535	1,070
Harper	0.113281	530	1,059	Smith	0.201473	298	596
Harvey	0.113630	528	1,056	Stafford	0.122162	491	982
Haskell	0.077410	775	1,550	Stanton	0.134794	445	890
Hodgeman	0.130152	461	922	Stevens	0.096135	624	1,248
Jackson	0.126853	473	946	Sumner	0.123533	486	971
Jefferson	0.123541	486	971	Thomas	0.139212	431	862
Jewell	0.153535	391	782	Trego	0.117779	509	1,019
Johnson	0.099149	605	1,210	Wabaunsee	0.128116	468	937
Kearny	0.091335	657	1,314	Wallace	0.136791	439	877
Kingman	0.124191	483	966	Washington	0.141240	425	850
Kiowa	0.106375	564	1,128	Wichita	0.141494	424	848
Labette	0.162723	369	737	Wilson	0.108411	553	1,107
Lane	0.133964	448	896	Woodson	0.150989	397	795
Leavenworth	0.107495	558	1,116	Wyandotte	0.151031	397	795
Lincoln	0.166595	360	720				

Proration of Tax Roll and 16M/20M Motor Vehicles

K.S.A. Supp 2013. 79-306d outlines the procedures used to list and value tax roll motor vehicles for purposes of property taxation in Kansas. The same proration procedures outlined in this statute are also applied to motor vehicles registered with 16M/20M tags.

The statute distinguishes between vehicles that are traded and vehicles that are sold. A traded or *"replaced"* vehicle is one for which a replacement vehicle is acquired. A *sold* vehicle is one for which a replacement vehicle is not acquired. A *"replacement"* vehicle is one that replaces a vehicle that has been listed for assessment and taxation for the calendar year in which the replacement vehicle is acquired. *Typically*, the license plate is transferred from the replaced vehicle to the replacement vehicle.

Motor vehicles acquired or purchased after September 1 are not prorated in the year the vehicle is acquired or purchased. *Motor vehicles that are sold or become subject to taxation as "taxed when tagged" after September 1,* are prorated in the year the vehicle is sold or becomes subject to taxation as "taxed when tagged".

In accordance with the procedures outlined in K.S.A. 2013 Supp. 79-306d, the values for tax roll motor vehicles registered 24M or greater and non-highway titled motor vehicles and 16M/20M motor vehicles are prorated in the following manner:

Vehicles that are acquired, purchased or traded:

1) When the vehicle acquired is not a replacement vehicle – the monthly value is multiplied by the number of months (or fraction of a month) remaining in the calendar year. Do not prorate if the vehicle is purchased after September 1.

Example:

A new vehicle is purchased in May. It does not replace another vehicle. The vehicle value is prorated from May-December. [May is a fraction of a month].

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC

2) When the vehicle acquired is a replacement vehicle – the **newly acquired vehicle's** monthly value is multiplied by the number of months (or fractions thereof) remaining in the calendar year. The **replaced vehicle** is valued by multiplying the monthly value by the number of full calendar months in the calendar year that the vehicle was owned. The values of the vehicles are added together and the sum of the values equals the total valuation of the motor vehicles for the calendar year. If the "replacement" vehicle is acquired on or after September 1, the traded (replaced) vehicle remains on the appraisal roll and is not pro-rated for taxation purposes.

Example 1:

A new vehicle is purchased in March. It replaces another vehicle that is currently on the tax roll (or 16M/20M roll). The new/replacement vehicle value is prorated from March - December. [March is a fraction of a month]. The old/replaced vehicle value is prorated from January - February. [The number of full calendar months the vehicle was owned]

The values are added together for the full calendar year.

- Old/replaced vehicle: January - February.
- New/replacement vehicle: March - December.

Old Vehicle:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC

New Vehicle:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC

Example 2:

A new vehicle is purchased in September. It replaces another vehicle that is currently on the tax roll (or 16M/20M roll). The new/replacement vehicle is not prorated when it is acquired after September 1. The old/replaced vehicle remains on the appraisal roll and the vehicle is valued from January - December.

Old Vehicle:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC

New Vehicle:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC

Vehicles that are disposed of or become subject to taxation as "taxed when tagged".

1) Anytime during the tax year when a motor vehicle assessed and taxed on the tax roll (or 16M/20M roll) is sold and not replaced, or becomes subject to taxation as "taxed when tagged", the vehicle is valued by multiplying the monthly value by the number of months (or fractions thereof) in the calendar year that the vehicle was owned or **not** subject to taxation as "taxed when tagged". Prorate if the vehicle is sold or becomes registered as "taxed when tagged" after September 1.

Example 1:

A taxpayer owned a vehicle that was on the tax roll (or 16M/20M roll). He sold it in October and did not replace it. The vehicle value is prorated from January - October. [October is a fraction of a month it was owned].

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC

Note: When "taxed when tagged" motor vehicles are switched to the tax roll ***or*** 16M/20M roll, the tax roll value is prorated starting with the first month the tax is not prepaid under "taxed when tagged".

Example 2:

A taxpayer owned a non-highway-titled vehicle that was on the tax roll. He put a 12M tag on it (taxed when tagged) in August. The vehicle taxes are prorated on the tax roll for the number of months the vehicle is **not** subject to taxation as "taxed when tagged".

Calculating pro-rated values:

To calculate the prorated value of a motor vehicle according to K.S.A. 2013 Supp. 79-306d, the full year value is divided by 12 to get the monthly value. The monthly value is then multiplied by the number of calendar months in the year that the vehicle is subject to taxation to get the prorated value. The vehicle in the example below was owned for 8 months.

Example:

8500 (full yr. value) / 12 = 708.33333 (monthly value) x 8 = 5666.6666 or 5667 (prorated value)

When the prorated value of a motor vehicle must be manually calculated, the value produced by the factors below will closely resemble the electronically generated tax roll value. This chart converts the number of taxable months into a proration factor that can be multiplied by the full year appraised value to get the prorated value. Counties may use this chart at their option. These factors and the value generated by them are not meant to replace the factors or the tax roll values that are electronically generated by the county.

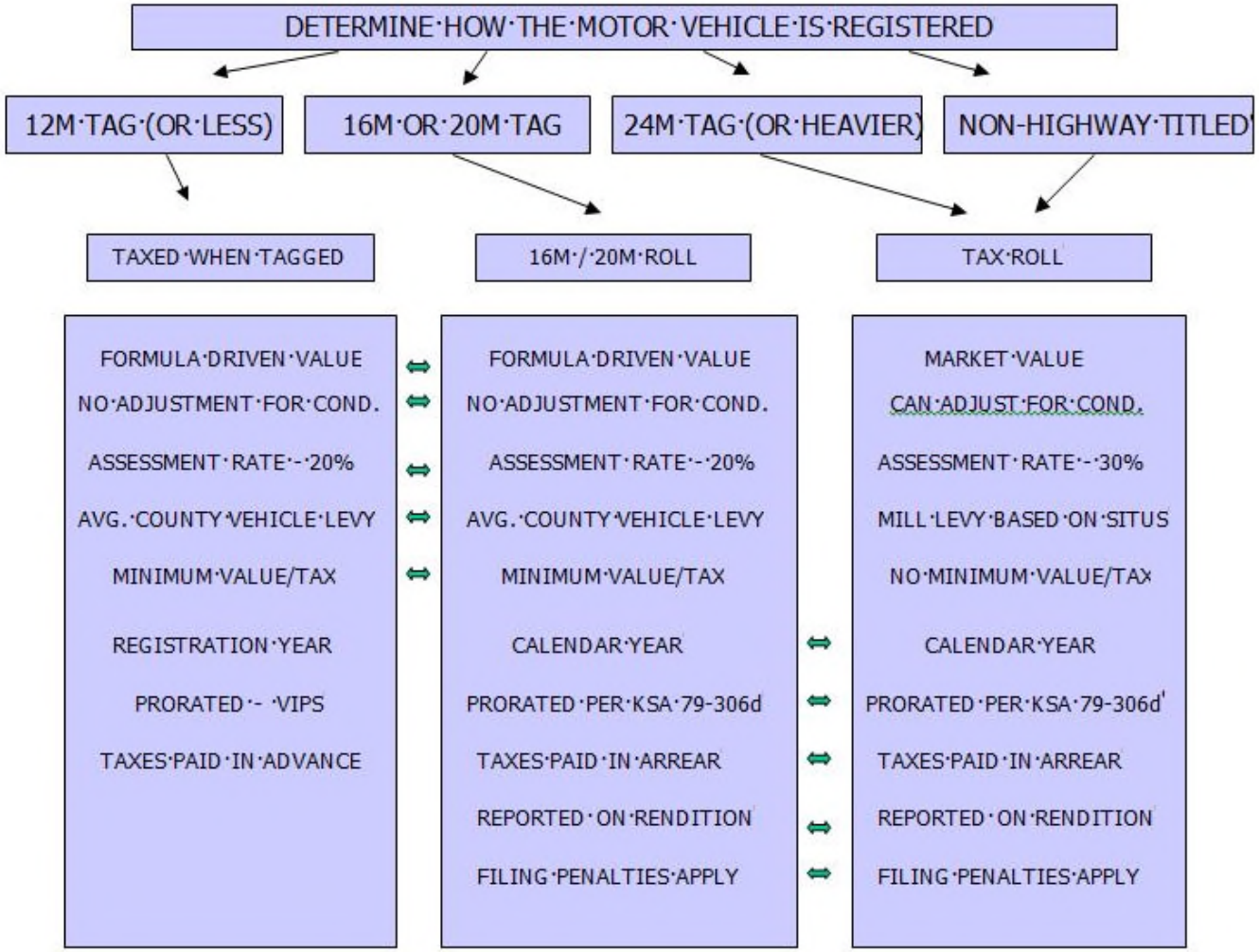
Example:

8500 (full yr. value) x .666666 (8 month proration factor) = 5666.661 or 5667 (prorated value)

MONTHLY PRORATION CHART

NUMBER OF MONTHS ON TAX ROLL	PRORATION FACTOR
1	.083333
2	.166666
3	.250000
4	.333333
5	.416666
6	.500000
7	.583333
8	.666666
9	.750000
10	.833333
11	.916666
12	1.000000

Flow chart for valuation and taxation of "taxed when tagged", tax roll and 16M/20M motor vehicles.



"RV Titled" Recreational Vehicles

Motor homes, campers, and travel trailers that meet the statutory definition of recreational vehicle are required to be titled as recreational vehicles. RV Titled vehicles are classified under the "taxed when tagged" category. The property taxes are based on the **age and weight** of the recreational vehicle. The "age and weight" based tax value, *cannot* be adjusted for condition or mileage of the vehicle.

Kansas law defines a "recreational vehicle" as a vehicular-type unit that has been built on or has been built for use on a chassis; and has been designed primarily as living quarters for recreational, camping, vacation or travel use; and which has its own motive power or is mounted on or drawn by another vehicle; and which has a body width not exceeding 102 inches (81/2 ft.) and a body length not exceeding 45 feet; AND HAS *ALL* OF THE FOLLOWING FEATURES:

- an electrical system which operates above 12 volts
- provisions for plumbing
- heating
- and any other standard feature/component adopted in the uniform standards code for RVs.

If the recreational vehicle meets ALL of the criteria listed in the statute, it will be registered as a "RV-Titled" recreational vehicle. 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 $.90 per 100 pounds of weight
6 years to 10 years	$50.00 plus $.70 per 100 pounds of weight
11 years or more	$30.00 plus $.50 per 100 pounds of weight
1981 & older models	**$30.00 flat rate (do <u>not</u> add for weight)**

RV-Titled vehicles, like taxed when tagged, 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.

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.

If the vehicle cannot be weighed and an accurate weight is not available, the *N.A.D.A. Recreational Vehicle Appraisal Guide* may be used. The weight listed in the *N.A.D.A Guide* is the unloaded weight of the vehicle up to 9,999 lbs. Vehicles with an unloaded weight of 10,000 lbs. or more are reflected in the *N.A.D.A. Guide* with an erroneous weight of 9,999 lbs. As a result, the *N.A.D.A. Guide* should <u>not be used</u> for RVs listed with a weight of 9,999 lbs. (10,000 lbs. or more). The *N.A.D.A. Recreational Appraisal Guide* also does not list weights for motor homes. Another resource that may be used to find the weight of a RV (including some motor homes) is the *Recreational Vehicle Blue Book*.

<u>Example:</u>

2013 Winnebago Adventurer Coach
Weight = 22,000 lbs.
$ .90 = rate per 100 lbs.
$70.00 = flat rate for age (5 years old or less)

[Step 1] – 22,000 / 100 (rate is for every 100 lbs. of weight) = 220 cwt. (factor per 100 lbs.)

[Step 2] - 220 cwt. x $.90 (rate per 100 lbs.) = $198.00 (taxes for weight)

[Step 3] - $198.00 + $70.00 (taxes for age**) = $268.00 (total taxes for 1 full year)

* Round up to next even hundred weight
** Application year minus model year

Notes:

Motor homes that <u>do not</u> qualify for the RV Title and are registered at 12,000 pounds or less are classified as "taxed when tagged" motor vehicles. *If* the motor home is registered above 12,000 pounds it is classified as a 16M/20M or a tax roll motor vehicle and it is reported on schedule 4 of the personal property rendition.

Campers and trailers that do not qualify for the RV Title are classified within the "Other" subclass and they are typically reported on schedule 6 of the personal property rendition. Refer to the "Other Personal Property Not Elsewhere Classified" Section of this guide for information on valuing campers and trailers that are not RV Titled. Tax roll values that are market-based can be adjusted for condition.

Non-traditional recreational trailers, such as horse trailers and car haulers, which are now designed and manufactured with living quarters, *may* qualify for the RV Title *if* they meet the statutory definition of a recreational vehicle. The trailer *must meet all requirements* in the statutory definition to be RV Titled.

[KSA 79-5118; 79-5119; 79-5120; 79-5121(e)]

Personal Property Exemption:

The "RV Titled" recreational vehicles of military members and/or their spouse with a home of record that is not Kansas may qualify for exemption under the Service Members Civil Relief Act. The Kansas military person and/or their spouse must file an exemption application with the Board of Tax Appeals to receive an exemption for recreational vehicles under the Kansas Statute, K.S.A. 79-5121(e). The county appraiser does not have the discretion to grant the Kansas military person's and/or their spouses RV Titled vehicle an exemption from property taxation because K.S.A. 79-5121(e) is not one of the filing exceptions listed in K.S.A. 79-213(l).

Antique Titled Motor Vehicles

Kansas statutes define an antique vehicle as "any vehicle more than thirty-five (35) years old, propelled by a motor using petroleum fuel, steam or electricity or any combination thereof."

Vehicles that satisfy the statutory requirements for an antique vehicle may qualify for an antique vehicle title. Vehicles which are operational are issued a title that is branded "*antique title*" and the vehicle is registered for highway operation. Vehicles which are not operational are issued a title that is branded "*antique title only*" for non-highway use. An *"antique registration only"* can be applied for at a later date if the owner wishes to use the vehicle on public highways.

The method of taxing a motor vehicle does not change when it is registered as an antique. A vehicle that is issued an "*antique title*" and registered for highway use continues being assessed and taxed in the same manner as it was or would have been prior to being titled and registered as an antique vehicle. Vehicles that are issued an "*antique title only*" for non-highway use are assessed and taxed on the tax roll the same as any other non-highway titled vehicle.

"Antique Title" Vehicles registered for highway use are taxed as follows:

1. "*Taxed when Tagged*" motor vehicles (12,000 lbs. or less):
A motor vehicle that was "*taxed when tagged*" prior to its antique title-registration should continue being taxed in the same manner. The county treasurer is responsible for notifying owners of the $12.00 annual tax for "*taxed when tagged*" antique vehicles.

2. "*16M/20M*" motor vehicles (16,000 or 20,000 lbs.):
A motor vehicle that was "*16M/20M*" prior to its antique title-registration should continue being taxed on the "*16M/20M*" tax roll. A "*16M/20M*" antique vehicle is reported annually on a personal property rendition and valued based on the formula used to value "*taxed when tagged*" motor vehicles.

3. *"Tax Roll"* motor vehicles (24,000 lbs. or greater):
A motor vehicle that was a "*tax roll*" motor vehicle prior to its antique title-registration should continue being taxed on the tax roll. "*Tax roll*" antique vehicles are reported annually on a personal property rendition and they are appraised at fair market value.

"Antique Title Only" Vehicles for non-highway use are taxed as follows:

Vehicles that are issued an "*antique title only*" for non-highway use are reported annually on a personal property rendition and they are appraised at fair market value the same as any other non-highway titled vehicle. [KSA 8-166 to 8-170; 79-306d; 79-5100 series]

A *"non-highway titled"* or *"antique title only"* motor vehicle that is subsequently registered for highway use as an *"antique title"* vehicle is then taxed in the same manner as it was when last registered for highway use.

NOTE: The *market value* of some classic antique vehicles may be higher than the *market value* of other older vehicles that are not considered "*classics*."

Kit Vehicles

Kit vehicles are generally replicas of classic production vehicles. The "kit" is sold to an individual who must purchase other parts (engine, tires, etc.) to assemble the vehicle. The "kit" is sold with a title that indicates the year, make and model the "kit" vehicle will resemble after it is assembled. For example, the "kit" title may indicate the vehicle is a 1966 Shelby Cobra. Upon its completion, the Kansas title for the 1966 Shelby Cobra "kit" car which was inspected and titled in the year 2012, would appear as follows:

Year: 2012 **Make:** MFGD (manufactured) **Model:** Kit66 **VIN:** KS100001

Model Year – determined by the year the kit vehicle is inspected by the highway patrol.
Make – "MFGD" is the designated make for all kit vehicles that meet the criteria.
Model – the make abbreviation and two-digit year of kit body used for the kit vehicle.
Vehicle Identification Number (VIN) – since a kit vehicle is not a "mass produced" vehicle, the Kansas VIN that begins with the letters KS is assigned by the Highway Patrol when the vehicle is inspected.

Valuing Kit Vehicles:

After it is fully assembled and ready for use on public roads, the kit vehicle must pass inspection by the Kansas Highway Patrol. The year, make, model and VIN of the vehicle is determined by the Highway Patrol and documented on the "MVE-1" inspection form. The county appraiser is responsible for determining market value for tax roll vehicles. PVD determines class codes for taxed when tagged and 16M/20M kit vehicles. Since a "Manufacturers Suggested Retail Price" on which to base the class code for a kit vehicle does not exist, the appraiser must obtain the *total cost* to produce the kit vehicle. Kit vehicles built by companies that specialize in the production of kit vehicles for resale are referred to as "Turnkey" vehicles. The "turnkey" price can be used as the "total value base" when determining the class code or market value of the kit vehicle.

Taxed When Tagged and 16M/20M Vehicles (12M or less and 16M/20M):

The "Valuation of Kit or Assembled Vehicle Worksheet" on page 41 can be used to collect the cost data necessary for PVD to determine the vehicle class code. Fax the completed worksheet along with the MVE-1, vehicle titles, and all invoices or cost data to the PVD Personal Property Section at (785) 296-2320. PVD will notify the county once a class code is determined for the taxed when tagged or 16M/20M motor vehicle. When the documentation provided is not sufficient to determine a class code, PVD staff will need to contact the vehicle owner for additional information. [KSA 79-5100 series]

Tax-roll Vehicles (24M or greater and Non-highway):

The "Valuation of Kit or Assembled Vehicle Worksheet" on page 41 can be a useful tool for documenting the value of a *newly assembled* kit vehicle. ***If*** **a comprehensive list of all components, labor, paint and reasonable costs for each** are provided, the "total base value" *may* represent the market value of the *newly assembled* vehicle. Once the market value is established, follow the procedures for Tax Roll Motor Vehicles found in the *Motor Vehicle* section of the guide. The county appraiser must annually determine the market value of kit vehicles on the tax roll. [KSA 79-306d]

Valuation of Kit or Assembled Vehicle Worksheet

A comprehensive list of all components, labor, paint and reasonable costs for each must be listed. The actual documented retail costs to the assembler must be documented. If the costs to the assembler are not available, a supportable estimate of retail costs and their source can be documented. For assistance contact the PVD Personal Property Section at (785)296-2365.

Tax Roll Motor Vehicles: the "Total Value Base" **may** reflect the market value of the *newly assembled* vehicle ***if*** a comprehensive list of ***costs for all*** components, paint, & labor is provided.

Taxed when Tagged and 16M/20M vehicle class codes: Fax the completed worksheet along with all support documentation to the PVD Personal Property Section at (785)296-2320.

Item		**Cost**
	Kit package	$_____
	Chassis/Frame	$_____
	Steering and Suspension	$_____
	Engine	$_____
	Transmission	$_____
	Rear End Axle	$_____
	Fuel System	$_____
	Interior (carpet, seats, etc.)	$_____
	Paint and Body Work Materials	$_____
Travel Components:	Wheels	$_____
	Tires	$_____
	Brakes	$_____
Electrical:	Lights	$_____
	Ignition System	$_____
	Wiring System	$_____
Estimated Labor Costs		$_____
TOTAL VALUE BASE		**$**_____

Assembled Vehicles

Assembled vehicles are vehicles made from the parts (frame, engine, and body) of three different vehicles. Unibody vehicles are made from the parts of two different vehicles. Assembled vehicles are not mass produced vehicles. Usually an individual builds (assembles) a vehicle from the parts of different vehicles to create a "new" vehicle. ***Simply installing a new engine in a vehicle is not considered an assembled vehicle.*** An example of an assembled vehicle would be a 1985 Ford body, 1979 Chevy frame, and a 1982 Ford engine made into one vehicle. Upon its completion, the Kansas title for this assembled vehicle, if inspected and titled in the year 2014, would appear as follows:

YEAR: 2014 **MAKE:** ASVE **MODEL:** Ford85 **VIN:** Manuf. VIN or KS100001

Model Year – determined by the year the assembled vehicle is inspected by the highway patrol.
Make – "ASVE" is the designated make for all assembled vehicles that meet the criteria.
Model – four-letter make abbreviation and two-digit year of vehicle body used to make the assembled vehicle.
Vehicle Identification Number (VIN) – the manufacturer's VIN from the vehicle body, if the manufacturer's VIN has been lawfully removed, the Kansas VIN that begins with the letters KS is assigned by the Highway Patrol when the vehicle is inspected.

Valuing Assembled Vehicles:

After it is fully assembled and ready for use on public roads, the assembled vehicle must pass inspection by the Kansas Highway Patrol. The year, make, model and VIN of the vehicle is determined by the Kansas Highway Patrol and documented on the "MVE-1" inspection form. The county appraiser is responsible for determining the market value of *"tax roll"* vehicles. PVD determines class codes for taxed when tagged and 16M/20M vehicles. Since a "Manufacturers Suggested Retail Price" on which to base the class code for an assembled vehicle does not exist, the appraiser must obtain the *total cost* to produce the assembled vehicle.

Taxed When Tagged and 16M/20M Vehicles (12M or less and 16M/20M):

The "Valuation of Kit or Assembled Vehicle Worksheet" on page 41 can be used to collect the cost data necessary for PVD to determine the vehicle class code. Fax the completed worksheet along with the MVE-1, vehicle titles, and all invoices or cost data to the PVD Personal Property Section at (785) 296-2320. PVD will notify the county once a class code is determined for the taxed when tagged or 16M/20M motor vehicle. When the documentation provided is not sufficient to determine a class code, PVD staff will need to contact the vehicle owner for additional information. [KSA 79-5100 series]

Tax-roll Vehicles (24M or greater and Non-highway):

The "Valuation of Kit or Assembled Vehicle Worksheet" on page 41 can be a useful tool for documenting the value of a *newly assembled* vehicle. ***If*** **a comprehensive list of all components, labor, paint and reasonable costs for each** are provided, the "total base value" *may* represent the market value of the *newly assembled* vehicle. Once the market value is determined, follow the procedures for Tax Roll Motor Vehicles found in the *Motor Vehicle* section of the guide. The county appraiser must annually determine the market value of assembled vehicles on the tax roll. [KSA 79-306d]

Gray Market Motor Vehicles

A "Gray Market" motor vehicle is defined for valuation purposes as "a foreign-produced motor vehicle that is imported outside regular manufacturer distribution channels." These vehicles are manufactured for sale in foreign countries only. Owners moving to this country typically bring the vehicles into the United States.

The vehicle identification number (VIN) for the gray market vehicle is slightly different than the VIN for the same model U.S.-produced vehicle. As a result, a class code cannot be found in the state motor vehicle system for a gray market vehicle that is registered taxed when tagged or 16M/20M. The PVD Personal Property Section at (785) 296-2365 can assist the county with taxed when tagged and 16M/20M class codes for gray market vehicles. When the Personal Property staff is not available, the county appraiser can assign the class code of a similar year, make and model U.S.-produced vehicle as a "temporary class code. Procedures for assigning "temporary" class codes are found under "Temporary/Tentative Class Codes" in the Motor Vehicle section of this guide.

Gray market vehicles that are registered 24M or greater tag or are non-highway titled are classified as tax roll motor vehicles. Tax roll motor vehicles are valued at market value for property tax purposes. To determine the market value of a gray market vehicle, the county appraiser can use the "trade in" value from the *NADA Official Used Car Guide* for a similar year, make and model U.S.-produced vehicle. A similar value from another nationally recognized automobile pricing guide could also be used or the county appraiser can consult with two or more independent experts to obtain an estimate of market value. Your findings must be documented. [KSA 79-5100 series; 79-306d]

Ambulances

Ambulances are generally categorized into three "types". PVD makes a distinction between "Type I" ambulances built on a one ton or less chassis (light duty) and "Type I" ambulance built on greater than one ton chassis (medium/heavy duty) for valuation purposes.

TYPE I (light duty): Consists of a modular unit with para-medical equipment integrally installed. The module is mounted on a small truck chassis of one ton or less.

TYPE I (med. duty): Consists of a modular unit with para-medical equipment integrally installed. The module is mounted on a medium/heavy duty truck chassis greater than one ton.

TYPE II: Is a van conversion that includes para-medical equipment. This type of ambulance is becoming obsolete and few dealers are selling them.

TYPE III: Is similar to a Type I ambulance, but wider. The module is mounted on a RV Cutaway or widened van and has a walk-through compartment from the driver cab to the back section.

Most ambulances are valued and taxed under the **"Taxed When Tagged"** system. Use the table on the next page to determine the class code for the appropriate type of ambulance. The county appraiser cannot adjust the value of taxed when tagged motor vehicles.

♦ AMBULANCE REPLACEMENT COST NEW

TYPE:	TYPE I-LT DUTY	TYPE I-MED DUTY	TYPE II	TYPE III
GAS ENG	$154,000	N/A	$92,000	$142,900
DSL ENG	$146,000	$198,000	$95,700	$135,500

AMBULANCE PERCENT GOOD SCALE

MDL YEAR:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
% GOOD:	67%	50%	38%	28%	21%	16%	12%	9%	7%	5%

NOTE: Functional obsolescence may have an impact on the value of certain specialized medical-type equipment in ambulances. The county appraiser is allowed to deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value. [KSA 79-5100 series; 79-306d; 79-1456]

CLASS CODES FOR AMBULANCES REGISTERED 12M OR 16M/20M

Model Year	Type I - Light Duty Gas / Diesel		Type I – Med/Hvy Duty Diesel	Type II Gas/Dsl		Type III Gas/Dsl	
1990 – 1991	30	31		25	26		
1992	32	32		25	26	32	33
1993	34	35		26	27	32	33
1994	35	36		26	27	32	33
1995	37	38		28	29	35	36
1996	42	43		31	32	39	40
1997	43	44	54	32	33	42	43
1998	45	46	57	32	33	43	44
1999	46	48	59	34	35	45	47
2000 – 2001	48	50	64	35	37	47	49
2002	49	51	64	36	37	48	50
2003	51	52	67	37	38	51	51
2004	52	53	68	37	39	51	52
2005	52	54	69	38	39	51	52
2006	53	59	71	38	42	51	57
2007	55	61	75	40	43	53	58
2008	61	64	79	43	46	59	62
2009	68	67	87	47	48	65	65
2010	77	72	95	50	51	73	70
2011	81	74	98	53	53	77	73
2012	83	77	101	54	54	79	75
2013	85	79	104	55	56	81	77
2014	85	81	107	55	57	81	77
2015	86	82	108	55	57	81	77
2016	86	82	108	55	57	81	77

1980 and older models: if a class code has not been previously assigned to a 1980 and older model vehicle, assign a class code one to generate the $12.00 minimum tax required by law.

- **Ambulances registered with a 16M or 20M tag:** use the "Class Codes for Ambulances Registered 12M or 16M/20M" chart (page 44) to determine the class code. Once the class code is determined, refer to the "16M/20M Motor Vehicles" Section of this guide for valuation procedures. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

- **Ambulances valued on the tax roll:** multiply the appropriate replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

School Buses

School buses that are registered to operate under a "haul for hire" authority are state assessed for property purposes. School buses that are county assessed for property tax purposes are generally valued and taxed under the **"Taxed When Tagged"** system.

Use the table on the next page to determine the class code for the school bus. Match the model year with the rated number of seats to determine the class code. The county appraiser cannot adjust the value of taxed when tagged motor vehicles.

SCHOOL BUS REPLACEMENT COST NEW

SEATS	16	20	35	47	53	59	65	71	78
GAS ENG	52,400	55,600	46,700	49,000	49,500	50,500	53,400	57,200	
DSL ENG	58,500	66,000	84,000	83,500	85,800	87,000	88,700	90,700	91,700

Note:
Add 8,500 for a wheelchair lift with door.

SCHOOL BUS PERCENT GOOD SCALE

MDL YEAR:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
GOOD:	75%	65%	55%	45%	35%	25%	20%	15%	10%	5%

NOTE: *The county appraiser is allowed to deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.*

[KSA 79-5100 series; 79-306d; 79-1456]

School Buses registered with a 16M/20M tag: use the "Class Codes for School Buses Registered 12M or 16M/20M" chart (page 46) to determine the class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

- **School Buses valued on the tax roll:** multiply the appropriate replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

- **1980 and older models:** if a class code has not been previously assigned to a 1980 and older model vehicle, assign a class code one to generate the $12.00 minimum tax required by law.

CLASS CODES FOR SCHOOL BUSES REGISTERED 12M OR 16M/20M

Model Year		**Rated Number of Seats**									
		16	**20**	**35**	**47**	**53**	**59**	**65**	**71**	**78**	**84**
1985 – 1992		20	22	23	24	24	24	25	25		
1993		21	22	24	25	25	26	26	28		
1994		21	23	25	26	26	27	28	30		
1995 – 1996		22	24	27	28	29	29	30	33		
1997		23	25	28	29	29	30	31	33		
1998 – 1999		24	25	30	30	31	31	33	35		
2000		25	27	32	32	33	33	35	35		
2001		25	28	32	32	33	34	35	38		
2002		25	28	32	33	34	34	35	38		
2003		26	28	32	34	34	35	36	38		
2004- 2006 Gas		26	28	33	34	34	35	36	38		
2004	**Diesel**	28	30	34	36	36	37	38	40		
2005	**Diesel**	28	30	35	37	37	37	39	40		
2006	**Diesel**	29	30	36	38	39	40	41	42		
2007	**Gas**	27	29	33	34	34	35	36	38		
2007	**Diesel**	29	31	38	41	43	44	45	46	47	
2008	**Gas**	27	30	33	34	34	35	36	38		
2008	**Diesel**	30	33	41	43	44	45	45	47	47	
2009	**Gas**	29	31	33	34	34	35	36	38		
2009	**Diesel**	31	35	43	44	45	46	47	47	48	
2010	**Gas**	30	33	33	34	34	35	36	38		
2010	**Diesel**	33	35	45	47	48	49	50	51	50	
2011	**Gas**	32	34	33	34	34	35	36	38		
2011	**Diesel**	34	37	45	47	48	49	50	51	52	
2012	**Gas**	33	34	33	34	34	35	36	38		
2012	**Diesel**	36	37	46	48	49	50	50	51	52	
2013	**Gas**	34	36	33	34	34	35	36	38		
2013	**Diesel**	37	39	48	49	50	51	52	53	54	
2014	**Gas**	36	37	33	34	34	35	36	38		
2014	**Diesel**	39	40	50	51	52	53	54	55	55	
2015	**Gas**	36	37	33	34	34	35	36	38		
2015	**Diesel**	39	42	51	51	53	54	55	55	56	57
2016	Gas	36	37	33	34	34	35	36	38		
2016	Diesel	39	42	51	51	53	54	55	55	56	57

Small Buses

Small buses are typically built on a van chassis with a specialized conversion package added or on a commercial/RV cutaway chassis with a specialized body added. These types of buses are commonly used as shuttle buses, medical patient transports, institutional courtesy vehicles or very small school buses.

Generally, this type of bus is registered with a 12M tag and valued and taxed under the "Taxed When Tagged" system. Use the table on the next page to determine the class code. The county appraiser cannot adjust the value for taxed when tagged motor vehicles.

- Small buses register with a 16M or 20M tag: use the "Class Code for Small Buses Register 12M or 16M/20M chart (page 60) to determine the class code. Once the class code is determined, follow the valuation procedure outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust for value for 16M/20M registered motor vehicles.

- Small buses valued on the tax roll: multiply the total replacement cost value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

SMALL BUSES (w/Air) REPLACEMENT COST NEW

SEATS	10	12	13-16	17	19	20	25	29
GAS ENG	49,000	49,800	52,000	54,300	56,500	58,200	65,200	77,300
DSL ENG	59,500	60,300	62,500	64,800	67,000	68,700	75,700	87,800

Notes:

Add 8,000 for wheelchair lift with door
Deduct 5,500 for no air conditioning

SMALL BUS PERCENT GOOD SCALE

MDL YEAR:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
% GOOD:	75%	65%	55%	45%	35%	30%	25%	20%	15%	10%

NOTE: *The county appraiser is allowed to deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.*

[KSA 79-5100 series; 79-306d; 79-1456]

SMALL BUS (w/Air) REPLACEMENT COST NEW

SEATS	10	12	13-16	17	19	20	25	29
GAS ENG	49,000	49,800	52,000	54,300	56,500	58,200	65,200	77,300
DSL ENG	59,500	60,300	62,500	64,800	67,000	68,700	75,700	87,800

Notes:

Add 8,000 for wheelchair lift with door.

Deduct 5,500 for no air conditioning.

SMALL BUS PERCENT GOOD SCALE

MDL YEAR:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
% GOOD:	75%	65%	55%	45%	35%	30%	25%	20%	15%	10%

NOTE: *The county appraiser is allowed to deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.*

[KSA 79-5100 series; 79-306d; 79-1456]

- **Small buses registered with a 16M or 20M tag:** use the "Class Codes for Small Buses Registered 12M or 16M/20M" chart (page 48) to determine the class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

- **Small buses valued on the tax roll:** multiply the total replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

CLASS CODES FOR SMALL BUSES REGISTERED 12M OR 16M/20M

Model Year	Rated Number of Seats							
	10	12	13-16	17	19	20	25	29
1985 – 1991	19	20	20	22	25	26		
1992 – 1996	20	20	20	23	25	26		
1997	23	24	25	27	29	29	33	36
1998	25	26	26	28	29	30	33	36
1999	27	29	29	30	32	32	33	36
2000	27	29	29	30	32	33	34	36
2001 – 2002	27	29	30	31	32	33	34	36
2003	28	29	31	31	33	33	35	38
2004 – Gas	28	30	31	31	33	34	35	38
2004 – Diesel	30	32	33	34	35	36	38	40
2005 – Gas	28	30	32	32	33	34	36	39
2005 – Diesel	31	32	34	35	35	37	39	41
2006 – Gas	29	31	32	32	34	34	36	40
2006 – Diesel	31	33	34	35	36	37	38	42
2007 – Gas	29	31	32	33	34	35	37	41
2007 – Diesel	32	34	35	36	37	37	40	44
2008 – Gas	30	32	33	33	34	35	38	41
2008 – Diesel	33	35	36	36	37	38	41	44
2009 – Gas	31	33	34	35	35	36	39	44
2009 – Diesel	34	36	37	38	39	39	42	47
2010 – Gas	32	33	34	35	36	37	39	45
2010 – Diesel	35	36	37	38	39	40	42	48
2011 – Gas	32	33	34	35	37	38	40	45
2011 – Diesel	38	38	39	40	42	44	45	50
2012 – Gas	33	33	35	36	37	38	41	46
2012 – Diesel	38	39	40	41	43	44	46	51
2013 – Gas	34	34	35	36	38	38	41	47
2013 – Diesel	39	39	40	42	43	44	47	52
2014 – Gas	34	34	35	37	38	39	42	48
2014 – Diesel	39	40	41	42	43	44	47	53
2015 – Gas	34	34	35	37	38	39	42	48
2015 – Diesel	39	40	41	42	43	44	47	53
2016 – Gas	34	34	35	37	38	39	42	48
2016 – Diesel	39	40	41	42	43	44	47	53

- **1980 and older models:** if a class code has not been previously assigned to a 1980 and older model vehicle, assign a class code one to generate the $12.00 minimum tax required by law.

Intermediate and Large Transit Buses

Intermediate and large transit buses have a net (empty) weight over 12,000 pounds. Therefore, they should never be registered under the **taxed when tagged** system. The title may reflect the chassis weight only, which does not include the body of the bus or the weight of the passengers.

Intermediate and large transit buses registered with a 16M/20M tag: call the PVD Personal Property Section at 785-296-2365 for a class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

Intermediate and large transit buses valued on the tax roll: multiply the total replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

INTERMEDIATE & LARGE TRANSIT BUS REPLACEMENT COST NEW

SEATS	16-25	28	35	44	65
VALUE	397,000	404,000	410,000	445,000	472,900

Notes:
Values include diesel engine, air conditioning, and wheel chair lift.

Add 3,000 for cushion seats.
Deduct 25,000 for no wheel chair lift.
Deduct 20,000 for no air conditioning.

INTERMEDIATE & LARGE TRANSIT BUS PERCENT GOOD SCALE

MDL YEAR:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
% GOOD:	75%	65%	55%	45%	35%	30%	25%	20%	15%	10%

Completely remanufactured transit buses are to be considered new as of the year of remanufacture. The new or depreciated value is factored by .667 to account for loss in value because of depreciation due to "bone structure" and functional obsolescence.

Because of the various types and quality levels of buses within this class, it is recommended that careful consideration be given to situations in which values of buses may be higher than the values claimed by taxpayers. Vehicle inspection, examination of bills of sale, and conversations with dealers or manufacturers are recommended. You may also contact PVD for assistance. [KSA 79-306d; 79-5105a]

Inter-City Buses

Inter-city buses have a net (empty) weight over 12,000 pounds. Therefore, they should never be registered under the **taxed when tagged** system. The title may reflect the chassis weight only, which does not include the body of the bus or the weight of the passengers.

Inter-city buses registered with a 16M/20M tag: call the PVD Personal Property at 785-296-2365 for a class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

Inter-city buses valued on the tax roll: multiply the total replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

INTER-CITY BUS REPLACEMENT COST NEW

SEATS	39	45	47	49	55
VALUE	250,000	275,000	535,000	535,000	540,000

Note:
Values include diesel engine and air conditioning.

Add 33,000 for wheelchair lift with door

**72 seat bus omitted due to lack of sources.

INTER-CITY BUS PERCENT GOOD SCALE

MDL YEAR:	2015	2014	2013	2012	2011	2010	2009
% GOOD:	80%	67%	55%	49%	43%	37%	31%

MDL YEAR:	2008	2007	2006	2005	2004	2003
% GOOD:	25%	20%	17%	15%	13%	11%

NOTE: *The county appraiser is allowed to deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.*

[KSA 79-5100 series; 79-306d; 79-1456]

Kalmar/Ottawa and Capacity Brand Yard/Terminal Tractors

Yard *tractors* are built on a medium or heavy-duty chassis and typically have a cab that holds one person. The yard *tractors* are designed to move items around in ports, container facilities, distribution centers, etc. Most yard *tractors* are used only on the business property or "yard" and are not driven on the roadways.

Some models of yard *tractors* are specifically manufactured as off road vehicles. Off road yard tractors that are not made for use on public roads are classified within the "Commercial" subclass and valued in the same manner as other commercial and industrial machinery and equipment. Refer to the "Commercial/Industrial Machinery and Equipment" section of this guide for information on valuing equipment in the commercial subclass.

Other models of yard tractors come with a *DOT* automotive certified engine, they are street legal, and have a 17 digit VIN. Yard tractors that are manufactured for use on public roads should be classified and valued as tax roll because they are considered truck-tractors.

- **Yard tractors valued on the tax roll:** multiply the total replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

Kalmar/Ottawa Brand Yard Tractors Replacement Cost New

MODEL	30-Gas	30-Dsl*	50-Dsl**	50-Dsl****	60-Dsl***	Opt 100-Dsl	Opt 150-Dsl
VALUE	41,000	93,500	105,000	112,000	128,000	74,000	88,100

Please note: *4x2 off road **DOT 4x2 ***DOT 6x2 ****DOT 6x4

Capacity Brand Yard Tractors Replacement Cost New

MODEL	30-Diesel/4x2 off road	50-Diesel/DOT 4x2	60-Diesel/DOT 6x2
VALUE	88,000	102,000	121,000

YARD TRACTORS PERCENT GOOD SCALE

MDL YEAR:	2015	2014	2013	2012	2011	2010	2009
% GOOD:	76%	61%	47%	38%	32%	26%	21%

MDL YEAR:	2008	2007	2006	2005	2004	2003	2002
% GOOD:	17%	14%	12%	10%	9%	8%	7%

NOTE: PVD will not assign a class code to any semi-truck tractor pursuant to the February 26, 1998 memorandum from the Kansas Division of Vehicles to all county treasurers. In the memorandum, the Division of Vehicles instructed county treasurers "**It will be required that all semi-truck tractors be registered for a gross weight of 24,000 (24M) pounds or greater**". Therefore, all semi-truck tractors, regardless of their registered tag weight, are classified as "tax roll" motor vehicles within subclass 4 where they are valued at market value and assessed at 30%.

Hearses

Most hearses are valued and taxed under the **"taxed when tagged"** system. Use the chart below to determine the class code. The county appraiser cannot adjust the value for taxed when tagged motor vehicles.

CLASS CODES FOR HEARSES REGISTERED 12M OR 16M/20M

Model Year	Buick Estate Wagon	Rear Service	Cadillac Manual Side	Cadillac Commercial	Automatic Side	Lincoln Continental
1985 – 1990	27	29	30		30	
1991	28	30				
1992	30	32				34
1993	31	34				35
1994	31	34				35
1995	33	37				38
1996	35	40				41
1997	36	42				42
1998	36	42				42
1999	36	42				42
2000	36	45				46
2001	36	47				46
2002	36	49				47
2003	36	51				47
2004				51		48
2005 – 2006				51		49
2007				52		50
2008				53		52
2009				56		54
2010 – 2014				57		55

2015	58	56
2016	58	56

New Make & Model for 2014 & 2015: Armbruster Stageway: Class Code 58

- **1980 and older models:** if a class code has not been previously assigned to a 1980 and older model vehicle, assign a class code one to generate the $12.00 minimum tax required by law.

Hearses registered with a 16M or 20M tag: use the "Class Codes for Hearses Registered 12M or 16M/20M" chart to determine the class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

Hearses valued on the tax roll: multiply the appropriate replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

HEARSE REPLACEMENT COST NEW

Model Year	Make	RCN
2016	Cadillac Commercial	98,000
2016	Lincoln Continental	94,000
2016	Armbruster Stageway	97,500

HEARSE PERCENT GOOD SCALE

MDL YEAR:	2015	2014	2013	2012	2011	2010	2009	2008
% GOOD:	67%	50%	38%	28%	21%	16%	12%	9%

NOTE: *The county appraiser is allowed to deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.*

[KSA 79-5100 series; 79-306d; 79-1456]

Limousines

A limousine is defines as "a custom designed interior for a sedan automobile. In most cases cut and stretched to increase the seating capacity." Limousines do not have special vehicle identification numbers to indicate what they are. Most limousines are made from Cadillac and Lincoln chassis. However, the popularity of converting sport utility vehicles, pickups and Hummers into limousines is increasing.

The automobile chassis or frame is cut in half and extensions are added to "stretch" the length of the vehicle and a limousine conversion package is then added to the stretched frame to fabricate the limousine. The cost of a conversion package can range anywhere from $20,000 to $50,000 or more. Converting a vehicle into a limousine significantly increases the base retail price for the completed vehicle. As a result, the class code for a limousine will be much higher than an automobile without the limousine conversion.

Contact the PVD Personal Property Section at (785) 296-2365 for a class code or additional valuation instructions whenever the vehicle being registered is a limousine.

Commercial Vehicles

Beginning January 1, 2014, the commercial vehicle fee will replace the current property tax for both interstate and intrastate commercial vehicles. County appraisers will **not** be valuing the **commercial vehicles**. Commercial vehicle registration fees and commercial vehicle fees will be collected on all commercial vehicles registered in Kansas at the same time and same location.

A **commercial vehicle** is any self-propelled or towed motor vehicle engaged in commerce that is used to transport property or passengers when the vehicle:

1. Has a gross vehicle weight or gross combination vehicle weight of 10,001 pounds or more, or
2. Is designed to be used to transport 15 or more passengers, including the driver, or
3. Is used to transport hazardous materials in a quantity requiring placarding.

Vehicles that meet this definition will change to a "Commercial" registration. Owners of these commercial vehicles must obtain a U.S. DOT number or verify that their DOT number has been updated within the past 12 months. To update or apply for a DOT number, they should visit the following website www.safersys.org .

Commercial vehicle owners should contact their local county treasurer's office to verify that commercial vehicle registration is offered there or visit the www.truckingks.org website to obtain a list of county offices that are offering this service.

Additional information can be obtained at www.truckingks.org, Commercial Vehicle Registration section or call the Commercial Motor Vehicle Office at 785-296-6541

[K.S.A. 8-143m]

2.05 Commercial/Industrial Machinery and Equipment

Generally speaking, commercial and industrial machinery and equipment is any taxable, tangible personal property [*except* for state assessed property and motor vehicles] that is used to produce income or is depreciated or expensed for IRS purposes. The Kansas Constitution classifies personal property that qualifies as **Commercial/Industrial Machinery and Equipment** ("Commercial") into Class 2, Subclass 5 *(2.05)*. "Commercial" personal property is listed on a *tangible personal property assessment form* (rendition) pursuant to K.S.A. 79-300 series. Property in the "Commercial" subclass of personal property is listed on *schedule 5* of the rendition.

Valuing Commercial/Industrial Machinery and Equipment

Property assessed in the "Commercial" subclass of personal property is not valued at its fair market value; *rather* it is valued based upon a formula laid out in the Kansas Constitution. Kansas statutes allow the appraiser to deviate from the prescribed values *only* in a manner consistent with achieving market value. Since the value of commercial and industrial machinery and equipment is not a fair market value, it cannot be adjusted for condition or obsolescence. Machinery and equipment in the "Commercial" subclass is assessed at 25% of the appraised value. [Ks. Constitution Art. 11 Sec. 1; K.S.A. 79-1439(2); K.S.A. 79-1456]

In Kansas, the assessment date for all taxable personal property is January 1. Commercial and industrial machinery and equipment is *generally* not pro-rated onto or off of the tax-roll, *except for* watercraft that qualifies for this subclass and property that becomes exempt or no longer qualifies for exemption.

The Kansas Constitution states that commercial and industrial machinery and equipment, for so long as it is "being used", must be appraised using the formula outlined below:

1. Establish the **retail cost when new** (RCWN) of the asset;
2. Apply **straight-line depreciation** to the RCWN of the asset to determine its appraised value:
    - depreciate the RCWN over the *economic life* of the asset *if* its economic life is seven years or less;
    - depreciate the RCWN over a maximum of seven years *if* the economic life of the asset is over seven years;
3. The *appraised* value cannot be less than 20% of the RCWN as long as the asset is "being used" for commercial and industrial purposes.

Note: Machinery and equipment that is fully depreciated or expensed for IRS purposes is classified and valued in the same manner as any other property in the Commercial classification.

Retail cost when new (RCWN):

The Kansas Constitution requires the valuation process for machinery and equipment in the "Commercial" subclass begin with the "retail cost when new". For purposes of personal property taxation, RCWN is the total amount a consumer would pay to acquire new property in order to use it to produce income over a period of years in a commercial or industrial setting. Retail cost when new is not the used sale price, and it is not the wholesale or manufacturer's cost. It is the dollar amount an item would cost a consumer when the item is purchased new at the retail level of trade. For purposes of personal property taxation, the term "retail cost when new" does not include sales tax or freight and installation charges that are separate and readily discernible from the set retail price.

Sales Tax, Freight and Installation:

In 1997, the Kansas Supreme Court (Board of Leavenworth County Comm"rs. V. McGraw Fertilizer Serv., Inc.) stated that for purposes of determining ad valorem values:

- sales tax <u>is never included</u> in the "retail cost when new";

  <u>and</u>

- freight and installation costs, added on after the retail price has been set, <u>should not be included</u> in the "retail cost when new" <u>if</u> the *add-on* costs are charged separately and are readily discernible from the *actual* sales price of the item.

What are add-on costs? The court states that add-on costs are those costs *incurred separately by the consumer <u>after the retail cost has been set</u> that have less to do with the value of the item and more to do with how and where the consumer is going to use it*. The court also states that *<u>[a]ll costs normally passed on to the consumer in setting the retail sales price are to be included</u> in the valuation of personal property*.

In terms of personal property constructed on site, the point at which the property is an item that a consumer would buy must first be determined. Which costs were necessary to build an item that a consumer could buy, without worrying about the logistics of actually installing it in a particular place? The add-on costs after that point, which *have less to do with the value of the item and more to do with how and where the item will be used*, are excluded from the retail cost when new if those add-on costs are charged separately and are readily discernible.

Economic Life:

The economic life of machinery and equipment in the "Commercial" subclass is required to determine its appraised value. The economic life is used for depreciation purposes if the asset has a seven-year life or less. Assets with economic lives that are less than seven years are depreciated over the economic life of the asset. Assets with economic lives of seven years or more are depreciated over seven years. Economic lives are also used to determine the "used factor" that is applied to the used purchase price of an asset in order to estimate its "retail cost when new".

The *Commercial & Industrial Property Economic Lives* table beginning on page 75 is used to determine economic lives of machinery and equipment in the "Commercial" subclass. The primary source for the economic lives listed in the table is IRS *Publication 946*.

Straight-line depreciation:

The Kansas Constitution also requires that the "retail cost when new" (RCWN) be depreciated straight-line over a maximum of seven years to establish the appraised value of machinery and equipment in the "Commercial" subclass. The appraised value of machinery and equipment in the "Commercial" subclass is determined by multiplying the RCWN by the appropriate "appraised factor" from the Appraised Factor Table on page 65. The "appraised factors" found on the Appraised Factor Table are percent good factors.

To calculate the *appraised* value of machinery and equipment in the "Commercial" subclass:

- choose the appropriate "*appraised* factor" from the *Appraised Factor Table*.
- multiply the RCWN by the "*appraised* factor" to determine the *appraised* value. (The *appraised* value should never be less than 20% of the RCWN.)

<u>Example</u>: A dentist purchased office furniture <u>new</u> in May of 2006 for $2000. The PVD economic life for office furniture is 10 years. The *appraised* factor from the *Appraised Factor Table* is .200. The *appraised* value of this asset is:

Retail Cost When New	x	Appraised Factor	=	Appraised Value
$2000	x	.200	=	$400

CIME APPRAISED FACTOR TABLE

(Schedule 5, Column 9)

Purchase NEW	Purchase USED						
Year of Purchase	Current Age	Economic Life In Years					
		2	3	4	5	6	7 or more
2016	0	1.000	1.000	1.000	1.000	1.000	1.000
2015	1	.500	.667	.750	.800	.833	.857
2014	2	.200	.333	.500	.600	.667	.714
2013	3	.200	.200	.250	.400	.500	.571
2012	4	.200	.200	.200	.200	.333	.429
2011	5	.200	.200	.200	.200	.200	.286
2010	6	.200	.200	.200	.200	.200	.200
2009 & BEFORE	7 years or older	.200	.200	.200	.200	.200	.200

To select the appropriate *appraised* factor:

1. locate the *row* for the year the item was purchased new ;
2. locate the *column* indicating the item's total economic life;
3. the appropriate factor is located where the *row* and *column* meet.

Example

An item with an economic life of 10 years that was purchased new in 2006 for $2,000 would have an *appraised* factor of .200 or 20%. The "retail cost when new" of $2,000 is multiplied by the .200 *appraised* factor to arrive at an *appraised* value of $400.

Purchase year: 2006 RCWN $2,000
Purchase cost: $2,000 [new] x *Appraised* factor x .200
PVD economic life: 10 years *Appraised* value $ 400
***Appraised* factor:** .200

The Used Factor:

The Kansas Constitution requires that the valuation process for machinery and equipment in the "Commercial" subclass begin with the "retail cost when new" (RCWN). Since the retail cost when new is not a used purchase price, the county appraiser must determine the RCWN for machinery and equipment that is purchased used. The "used factor" can be used to estimate the RCWN of assets that are purchased used.

Whenever a better *estimate* of RCWN can be determined and documented from a reliable source, that cost should be used instead of relying on the *used* factor. Sources that may provide a reliable RCWN to alleviate reliance upon the "used factor" include:

- The current owner is able to obtain *a copy of the original invoice* from a previous owner.
- The current owner is able to obtain *a vendor's retail price catalogue*.
- The current owner is able to obtain *a letter from a retailer or the manufacturer*.
- *A prior rendition* that appears to be complete and accurate as filed by the first owner.
- Original list prices for *certain* heavy construction equipment can be found in a commercial valuation publication called the *Green Guide*. Contact the personal property section at PVD for information on older *Green Guide* prices.

The *used* factor converts a *used* purchase price into an *estimate* of retail cost when new. The *used* factor can be determined by dividing the total economic life of the asset by the remaining economic life of the asset. Once the *used* factor is determined, it is multiplied by the used purchase price of the item to determine the *estimated* RCWN.

Example: A dentist paid $465 for a dental chair that was 7 years old at the time of purchase. The PVD economic life for the dental chair is 10 years. The *estimated* RCWN of this asset is determined as follows:

Total Economic Life			/ Remaining Economic Life	=	Used Factor		x		
Used Price	=		Estimated		RCWN				
10 years	/	3 years	(10 – 7)	=	3.333	x	$465	=	$1,550

The used factor should never be greater than 5. If an asset is purchased *used* when it is 10 years old and it has an economic life of 12 years, the "used factor" is <u>not</u> 6; *it is limited to 5*. The *estimated* RCWN of this asset is determined as follows:

Total Economic Life	/	Remaining Economic Life		= Used Factor		x Used Price	= Estimated RCWN
12 years	/	2 years	(12-10)	= ~~(6)~~	5 (limit)	x $465	= $2,325

The *"Used Factor" Table* on page 67 can be used to determine the factor used to *"estimate"* the RCWN from a *used* purchase price.

THE "USED FACTOR" TABLE

(Schedule 5, Column 7)

ECONOMIC LIFE

AGE AT PURCHASE	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2.000	1.500	1.333	1.250	1.200	1.167	1.143	1.125	1.111	1.100	1.091	1.083	1.077	1.071	1.067	1.063	1.059	1.056	1.053
2	5.000	3.000	2.000	1.667	1.500	1.400	1.333	1.286	1.250	1.222	1.200	1.182	1.167	1.154	1.143	1.133	1.125	1.118	1.111
3		5.000	4.000	2.500	2.000	1.750	1.600	1.500	1.429	1.375	1.333	1.300	1.273	1.250	1.231	1.214	1.200	1.188	1.176
4			5.000	5.000	3.000	2.333	2.000	1.800	1.667	1.571	1.500	1.444	1.400	1.364	1.333	1.308	1.286	1.267	1.250
5					5.000	3.500	2.667	2.250	2.000	1.833	1.714	1.625	1.556	1.500	1.455	1.417	1.385	1.357	1.333
6						5.000	4.000	3.000	2.500	2.200	2.000	1.857	1.750	1.667	1.600	1.545	1.500	1.462	1.429
7							5.000	4.500	3.333	2.750	2.400	2.167	2.000	1.875	1.778	1.700	1.636	1.583	1.538
8								5.000	5.000	3.667	3.000	2.600	2.333	2.143	2.000	1.889	1.800	1.727	1.667
9										5.000	4.000	3.250	2.800	2.500	2.286	2.125	2.000	1.900	1.818
10											5.000	4.333	3.500	3.000	2.667	2.429	2.250	2.111	2.000
11												5.000	4.667	3.750	3.200	2.833	2.571	2.375	2.222
12													5.000	5.000	4.000	3.400	3.000	2.714	2.500
13															5.000	4.250	3.600	3.167	2.857
14																5.000	4.500	3.800	3.333
15																	5.000	4.750	4.000
16																		5.000	5.000

To select the proper *used* factor:

1. locate the *row* for the age of the item when it was purchased <u>used</u>;
2. locate the *column* indicating the item's total economic life;
3. the appropriate *used* factor is located where the *row* and *column* meet.

Example

An item with an economic life of 10 years that was purchased used for $1,200 when it was three years old would have a "*used* factor" of 1.429 or 142.9%. The used purchase price of $1,200 is multiplied by the 1.429 *used* factor to arrive at an *estimated* "retail cost when new" of $1,715.

Age at purchase: 3 years Used cost $1,200
Purchase cost: $1,200 [used] x *Used* factor x 1.429
PVD economic life: 10 years *Estimated* RCWN $1,715
Used factor: 1.429

"Used" for Commercial Purposes vs. "Not Used":

The Kansas Constitution states that as long as machinery and equipment in the "Commercial" subclass is being "used," its appraised value cannot be less than 20% of the "retail cost when new".

"Commercial" machinery and equipment should be considered as being "used" until its condition or use clearly indicates that the property is no longer going to be used for the production of income. This will prevent property from being considered "used" for one tax year, not "used" for a subsequent tax year, and then "used" again at some future point in time.

Whenever county appraisers must determine whether machinery or equipment is still being "used" or no longer being "used", they may want to consider the following:

There is a greater possibility that an asset is no longer being "used" if:

- the economic life of the asset is over;
- the item has been replaced;
- the item is being held for parts and some parts have already been removed (when property can no longer be used in its present form and valuing it based on its retail cost when new no longer seems logical);
- the item appears to no longer be in use and it is unusable (when property is poorly maintained and in poor condition, has parts missing, etc.);
- the item appears to have had no maintenance;
- it would cost more to remove the item than to leave it in place (in rare instances when the property would have been disposed of except that it is more cost effective to simply keep it on the premises)

There is a greater possibility that an asset is still being "used" if:

- the item is being held for back-up or for future use in its present form in case business demands change; or

- a service agreement is currently in effect for the property

"Commercial" machinery and equipment which is no longer being "used" for the production of income is classified within the **Other Personal Property Not Elsewhere Classified** ("Other") subclass. Machinery and equipment in the "Other" subclass is not valued based upon the formula laid out in the Kansas Constitution for "Commercial" machinery and equipment that is being "used". *Rather*, the value of the machinery and equipment "no longer being used" is based on its market value. Machinery and equipment in the "Other" subclass is listed on *schedule 6* of the rendition. See the "Other Personal Property Not Elsewhere Classified" section in this guide for information on valuing machinery and equipment that is no longer being "used".

[K.S.A. 79-1439c; A.G. Opinion 94-52]

$1500 Exemption for Commercial Equipment:

Commercial/industrial machinery and equipment with a "retail cost when new" (RCWN) of $1500 or less per "item" are exempt from personal property taxation. County appraisers must determine whether the property qualifies as an "item" and the "retail cost when new" of the "item" must be established in order to determine whether the "item" qualifies for exemption. Whenever a commercial/industrial "item" is purchased "used", the "retail cost when new" must be established in order to determine whether the "item" qualifies for the exemption. See Retail cost when new (RCWN) on page 63 of this guide for information on determining the "retail cost when new".

[K.S.A. 79-201w]

For purposes of the $1500 exemption an *"item"* is generally going to be a single line item as it is reported on a rendition. Exceptions to this general rule are:

1. If the line item represents a group of like goods that can be used independently and they have the same or similar cost, the line item is actually several *"items"*. The RCWN of each *"item"* may qualify for the exemption.
2. In that an *"item"* is the smallest quantity that may be used independently, one pen, one sheet of paper or one rubber band represents a material and supply "item". The RCWN of each *"item"* that can be independently used may qualify for the exemption. Materials and supplies are classified under the "Other" subclass of personal property. Personal property in the "Other" subclass is listed on *schedule 6* of the rendition. *See* the "Other Personal Property Not Elsewhere Classified" section in this guide for information on valuing materials and supplies.

[PVD Directive 95-030]

NOTE: Taxpayers are not required to list any *"item"* of commercial/industrial machinery and equipment and materials and supplies with a "retail cost when new" of $1500 or less per *"item"*. *However,* if a taxpayer mistakenly considers an *item* exempt and the county appraiser later determines the property does not qualify for exemption, it may be subject to two years back taxes and penalties. [A.G. Opinion 96-7]

Commercial/Industrial Machinery and Equipment Exemption:

Effective January 1, 2007, machinery and equipment acquired by qualified purchase or lease made or entered into after June 30, 2006 as the result of a bona-fide transaction, which was not consummated for the purpose of avoiding taxation, is exempt from property taxation in Kansas. Machinery and equipment transported into the state after June 30, 2006, for the expansion of an existing business or creation of a new business, is also exempt from property taxation in Kansas. [K.S.A. 79-223]

For purposes of this exemption:

Acquired does not include the transfer of property pursuant to an exchange for stock securities, or the transfer of assets from one going concern to another due to a merger, reorganization or other consolidation.

Commercial and industrial machinery and equipment means property classified for property tax purposes within subclass 5.

Qualified lease means a lease of commercial and industrial machinery and equipment for not less than 30 days for fair and valuable consideration where such machinery and equipment is physically transferred to the lessee to be used in the lessee's business or trade.

Qualified purchase means a purchase of commercial and industrial machinery and equipment for fair and valuable consideration where such machinery and equipment is physically transferred to the purchaser to be used in the purchaser's business or trade.

Machinery and equipment that qualifies for this exemption are specifically excluded from having to obtain an exemption from the Court of Tax Appeals, *unless* the county appraiser is in doubt. Whenever the appraiser is in doubt regarding an exemption, the property must be placed on the tax roll and the owner *must* apply to the State Court of Tax Appeals for the exemption.

[K.S.A. 79-213(l)]

Taxpayers are not required to list any commercial and industrial machinery that qualifies for this exemption. However, if a taxpayer mistakenly considers an *item* exempt and the county appraiser later determines the property does not qualify for exemption, it may be subject to two years back taxes and penalties. [A.G. Opinion 96-7]

Computer Software – Tangible vs. Intangible:

The Kansas Supreme Court has held that software programs are taxable if they are operational programs; programs the computer cannot operate without. These programs are considered an essential portion of the computer hardware and are taxable as tangible personal property in conjunction with the hardware. On the other hand, application programs, which are particularized instructions, are intangible property, which is not subject to taxation in Kansas. [K.S.A. 79-301; K.S.A. 79-306]

Operational software programs [e.g., Windows Software such as; 1998, 2000, NT, or XP; programs that compile and/or interface with the computer]:

- are an essential portion of the computer hardware
- are programs the computer cannot operate without
- are *tangible* property and are subject to the personal property tax

Application software programs [e.g., Microsoft Office, Word or Excel, Lotus applications, Word Perfect, Acrobat Reader]:

- are specialized programs that run off the *operational* software
- are programs the computer can operate without
- are *intangible* property and not subject to the personal property tax

Leased Equipment:

Machinery and equipment that is leased or in the possession, custody, or control of someone other than the owner of the property is listed in the name of the owner on schedule 7 of the rendition by the lessee or holder of the property. The owner of the property must also list the property on schedule 5 of the rendition.

[K.S.A. 79-303 & 304]

Property that may be leased includes copiers, ice machines, postage machines, computers, trailers, etc. Property that may be in the possession, custody or control of someone other than the owner, includes vending machines, video games, coin operated washing machines in an apartment complex, etc.

Some leases have a bargain purchase option at the end of the lease period. This purchase option should not be considered as the *acquisition* cost. The *actual* "retail cost when new" should be acquired from either the lessor or the lessee. Alternate sources should always be pursued whenever the *used* purchase cost cannot be converted into a realistic *estimate* of "retail cost when new" by using the "used factor" from **The Used Factor** chart on page 67 of this guide.

For example, a taxpayer decides to take advantage of the $1 purchase option at the end of a 5-year contract for a copier he has been leasing. The following year when he reports the copier on his rendition, he states that it was purchased *used* for $1. When the maximum "*used* factor" of five is applied to the reported *used* purchase cost of $1; the estimated RCWN is only $5. Thus, the county appraiser must find a better source than the "used factor" to determine a realistic estimate of RCWN for the copier.

Truck Beds & Bodies (Commercial):

A truck bed that is set behind the cab on a truck *chassis* is not considered part of the truck. For this reason, it is valued and classified separately from the truck. Truck beds on *"chassis cab"* motor vehicles are not prorated onto or off of the tax roll when the truck they are on is purchased or sold during the year.

A body that encloses the entire vehicle *chassis*, including the motor and driving compartment, of an "*incomplete*", "*stripped*" or "*chassis only*" vehicle is considered part of the motor vehicle. For this reason, **the body is valued and classified with the vehicle**. *See* the "Motor Vehicle" section of this guide for information on valuing "*incomplete*", "*stripped*" or "*chassis only*" vehicles.

Beds on *"chassis cab"* motor vehicles *used for commercial purposes* are classified within the "Commercial" subclass of personal property and appraised the same as other commercial and industrial machinery and equipment. Truck beds in the "Commercial" subclass are listed on *schedule 5* of the rendition.

Beds on *"chassis cab"* motor vehicles that are *not used for any commercial purpose* are classified within the **Other Personal Property Not Elsewhere Classified** ("Other") subclass of personal property and appraised at market value. Truck beds in the "Other" subclass are listed on *schedule 6* of the rendition. *See* the "Other Personal Property Not Elsewhere Classified" section of this guide for information on valuing non-commercial beds on *"chassis cab"* motor vehicles.

Trailers (Commercial):

Trailers *used for commercial purposes* are classified within the "Commercial" subclass of personal property and valued the same as other commercial and industrial machinery and equipment. Trailers in the "Commercial" subclass are listed on *schedule 5* of the rendition.

Trailers that are *not used for any commercial purpose* are classified within the **Other Personal Property Not Elsewhere Classified** ("Other") subclass of personal property and appraised at market value. Trailers in the "Other" subclass are listed on *schedule 6* of the rendition. *See* the "Other Personal Property Not Elsewhere Classified" section of this guide for information on valuing non-commercial trailers.

Commercial/Industrial Machinery and Equipment defined by Statute

Wireless Communication Towers

For all taxable years after December 31, 2002, all wireless communication towers, broadcast towers, antenna and relay sites, except public utility property, are defined as commercial and industrial machinery and equipment and shall be classified for property tax purposes as tangible personal property within subclass 5 of class 2 of section 1 of article 11 of the Kansas constitution.

[K.S.A 2014 Supp. 79-1439d]

Bed, Body, or Box mounted on a motor vehicle

Effective on and after July 1, 2008, a bed, body or box that is regularly used predominantly in a business or industry and is attached to a motor vehicle, except for a bed, body or box that is attached to the motor vehicle by the vehicle manufacturer, shall be classified for property tax purposes as tangible personal property within subclass 5 of class 2 of section 1 of article 11 of the Kansas constitution. [K.S.A. 2014 Supp. 79-1439e]

Specific machinery and equipment used in manufacturing of cement, lime, or similar products

For tax years after December 31, 2013, all commercial and industrial machinery and equipment used directly in the manufacturing of cement, lime and other similar products including: kilns, pumps, lifts, process fans, bucket elevators, compressors, raw mills, hammer mills, grinders, conveyors, ball mills, mixers, storage tanks, scales, crushers, reclaimers, processing vessels, filters, electric motors, cement and clinker coolers, finish mills, separators, electric hoists, stackers, roller mills, clinker breakers, hydraulic and lubricating systems used directly in manufacturing and processing activities, analyzers, aeration systems, air pollution control equipment, bulk loading systems, material and gas flow distribution gates and handling and transport systems, shall be classified for property tax purposes as tangible personal property within subclass 5 of class 2 of section 1 of article 11 of the Kansas constitution. All such property shall be valued in accordance with the provisions of subsection (b) (2) (E) of K.S.A. 79-1439, and amendments thereto. [K.S.A. 2014 Supp. 79-5501]

Summary of Key Terms

Acquisition Cost/Purchase Price is the cost [in terms of dollars] to acquire an item and place it into service; should be the amount reported on the rendition; can be *either* a used cost or a new cost.

Retail Cost When New (RCWN) is the dollar amount a new item would cost at the retail level of trade; should be the same as the purchase price if the item was purchased new; can be *estimated* by applying the "*used* factor" to the purchase price *if* the item was purchased used; does not include sales tax *or* freight and installation costs which are separate and readily discernible from the purchase price.

Appraised Value of "Commercial" Equipment is the value of a property before it is multiplied by the assessment percentage; the "retail cost when new" (RCWN) less straight-line depreciation. The *appraised* value of machinery and equipment in the "Commercial" subclass cannot be less than 20% of the RCWN as long as the asset is "being used" for commercial and industrial purposes.

Assessment Percentage [Rate] is the percentage that is multiplied times the *appraised* value of a property to determine its *assessed* value; the assessment percentage for machinery and equipment in the "Commercial" subclass is 25%.

Assessed Value is the *appraised* value of a property multiplied by the assessment percentage; the *assessed* value of machinery and equipment in the "Commercial" subclass is 25% of the *appraised* value.

Summary of Tables used to Value "Commercial" Property

The Used Factor Table is used to determine a "used factor" which can be used to convert the *used* purchase price for commercial and industrial machinery and equipment into an **estimate* of "retail cost when new" [**when the actual "retail cost when new", or a better *estimate* of "retail cost when new" is not available**].

The CIME Appraised Factor Table is used to determine the appropriate factor used to determine the appraised value of commercial and industrial machinery and equipment.

The Commercial & Industrial Property Economic Lives Table is used to determine the appropriate economic life for commercial and industrial machinery and equipment.

Summary of Schedules to Report Commercial Property

Schedule 5 of the rendition is designed to allow taxpayers to provide information necessary for the county appraiser to determine the value of the commercial/industrial personal property according to the constitutional formula. *See* Schedule 5 example below.

Schedule 6 of the rendition is designed to allow taxpayers to list commercial machinery & equipment with a RCWN that is greater than $1500 per "item" that is no longer "being used".

Schedule 8 of the rendition is designed to allow taxpayers to list [in the owner's name] any tangible personal property under the taxpayer's control, possession or custody which is taxable to others (e.g., coin operated washers and dryers in apartment complexes, vending machines, game machines, leased equipment).

SCHEDULE 5: COMMERCIAL & INDUSTRIAL MACHINERY & EQUIPMENT

Taxpayer completes columns 1 through 5. County Appraiser completes columns 6 through 10.

Item (1)	Year Purchased (2)	Purchased New/Used? (3)	Age at Purchase in Years (4)	Purchase Price (5)	For County Use: Life (6)	Used Factor (7)	RCWN (8)	CIME Appraised Factor (9)	Appraised Value (10)
1. Equipment	2005	Used	10	15,000	12	5	75,000	0.200	15,000
2. Furniture	2005	Used	5	1,750	10	2.000	3,500	0.200	700
3. Computer	March 2006	New	0	2,500	3	N/A	2,500	0.200	500
4. Machine	May 2006	New	0	5,000	12	N/A	5,000	0.200	1,000
5.									

The following is a brief description of the columns on Schedule 5:

1. A description of the property. When items are lumped together it is difficult for the taxpayer and the county appraiser to make an accurate adjustment to the "lumped sum".
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 would be 0.
5. The cost incurred to acquire the item; in terms of dollar value, not including sales tax or freight and installation costs that are charged separately and are readily discernible from the actual sale price of the item.
6. The appraiser's office assigns the total economic life of the commercial item as prescribed by the Personal Property Valuation Guide.
7. If the item was purchased used ("U"), the used factor is listed in this column.
8. The same as the column (5) if purchased new ("N"), or the purchase price times the used factor if purchased used ("U").
9. Straight line CIME appraised factor, figured over seven years or less depending on column (6), to a 20% floor.
10. Column (8) times column (9) equals the appraised value.

COMMERCIAL & INDUSTRIAL PROPERTY ECONOMIC LIVES

Instructions: If a particular type of personal property is listed below in **PART A**, "Economic Lives of Assets Used In All Business Activities", use that economic life for the property. For all other types of property, identify the activity in which the business is engaged in and use the life indicated in **PART B**, "Economic Lives of Assets Used In Specific Activities". If the business activity cannot be found in PART B, refer to IRS Publication 946. If the business activity is still not found, use appraisal judgment to determine the economic life.

IRS Asset Class	PART A Economic Lives of Assets Used In All Business Activities	Class Life In Years
00.11	**Office Furniture, Fixtures, and Equipment:** Includes furniture and fixtures that are not a structural component of a building. Includes such assets as desks, files, safes, and communication equipment.	10
**	**Outdoor Furniture**	5

IRS Asset Class	PART A Economic Lives of Assets Used In <u>All</u> Business Activities	Class Life In Years
00.12	**Information Systems:** Includes computers and their peripheral equipment used in administering normal business transactions and the maintenance of business records, their retrieval and analysis. Information systems are defined as: 1) Computers: A computer is a programmable electronically activated device capable of accepting information, applying prescribed processes to the information, and supplying the results of these processes with or without human intervention. It usually consists of a central processing unit containing extensive storage, logic, arithmetic, and control capabilities. 2) Peripheral equipment consists of the auxiliary machines which are designed to be placed under control of the central processing unit. Non limiting examples are: Card readers, card punches, magnetic tape feeds, high speed printers, optical character readers, tape cassettes, mass storage units, paper tape equipment, keypunches, data entry devices, teleprinters, terminals, tape drives, disc drives, disc files, disc packs, visual image projector tubes, card sorters, plotters, and collators. Peripheral equipment may be used on-line or off-line. Does not include equipment that is an integral part of other capital equipment that is included in other classes of economic activity, i.e., computers used primarily for process or production control, switching, channeling, and automating distributive trades and services such as point of sale (POS) computer systems. Also, does not include equipment of a kind used primarily for amusement or entertainment. **NOTE:** County appraisers have the discretion to use an economic life of *<u>up to 5 years</u>* for computers and their peripheral equipment [*<u>except</u>* for personal computers (PCs)], *<u>if</u>* there is sufficient data to support the greater life.	3
00.13 **	**Data Handling Equipment; except Computers:** Includes only typewriters, calculators, adding and accounting machines, copiers and duplicating equipment.	5
*****	**Cold Storage and Ice Making Equipment**	18

IRS Asset Class	PART A Economic Lives of Assets Used In <u>All</u> Business Activities	Class Life In Years
*	**Cold Storage Warehouse Equipment**	10
*	**Hand Tools**	5
**	**Trailers and Trailer-Mounted Containers**	10
00.28	**Vessels, Barges, Tugs, and Similar Water Transportation Equipment, except those used in marine construction**	18
00.3	**Land Improvements:** Radio, and television transmitting towers.	20

IRS Asset Class	PART B Economic Lives of Assets Used In <u>Specific</u> Business Activities	Class Life In Years
01.1	**Agriculture:** Includes machinery and equipment, grain bins, and fences but no other land improvements, that are used in the production of crops or plants, vines, and trees; livestock; the operation of farm dairies, nurseries, greenhouses, sod farms, mushroom cellars, apiaries, and fur farms; the performance of agriculture, animal husbandry, and horticultural services.	10
10.0	**Mining:** Includes assets used in the mining and quarrying of metallic and nonmetallic minerals (including sand, gravel, stone, and clay) and the milling, beneficiation and other primary preparation.	10
15.0	**Construction:** Includes assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers.	6
27.0	**Printing, Publishing, and Allied Industries:** Includes assets used in printing by one or more processes, such as letter-press, lithography, gravure, or screen; the performance of services for the printing trade, such as bookbinding, typesetting, engraving, photo-engraving, and electrotyping; and the publication of newspapers, books; and periodicals.	11
44.0	**Water Transportation:** Includes assets used in the commercial and contract carrying of freight and passengers by water except the transportation assets included in classes with the prefix 00.28.	20

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In Years
57.0	**Distributive Trades and Services:** Includes assets used in wholesale and retail trade, and personal and professional services. Includes architect and drafting, auto repair shop (except hand tools), beauty/barber shop, chiropractors, dentists, doctors, lawyers, exercise, laundry and cleaning equipment, gas pumps etc..	10
**	**Commercial Laundromat Equipment**	5
*	**Restaurant and Bar Equipment**	10
*	**Restaurant Equipment, Fast Foods**	7
57.1	**Distributive Trades and Services-Billboard, Service Station Buildings and Petroleum Marketing Land Improvements:** Includes billboards and underground fuel tanks.	20
79.0	**Recreation:** Includes assets used in the provision of entertainment services on payment of a fee or admission charge, as in the operation of bowling alleys, billiard and pool establishments, theaters, concert halls, batting cages and miniature golf courses. Does not include amusement and theme parks and assets which consist of specialized land improvements, such as golf courses, sports stadia, race tracks.	10
80.0	**Theme and Amusement Parks:** Includes assets used in the provision of rides, attractions, and amusements in activities defined as theme and amusement parks, and includes appurtenances associated with a ride, attraction, amusement or theme setting within the park such as ticket booths , facades, shop interiors, and props, special purpose structures, and buildings other than warehouses, administration buildings, hotels, and motels. Includes all support functions (e.g., food and beverage retailing, souvenir vending and other non-lodging accommodations) if owned by the park and provided exclusively for the benefit of park patrons. Includes race tracks, golf courses and sports stadia.	12
48.121	**Computer-based Telephone Central Office Switching Equipment:** Includes equipment whose functions are those of a computer or peripheral equipment (as defined in section 168(i) (2) (B) of the code) used in its capacity as telephone central office equipment. **Includes a significant portion of cellular phone assets.** Does not include private branch exchange (PBX) equipment.	10
48.2	**Radio and Television Broadcasting:** Includes assets used in radio and television broadcasting, except transmitting towers.	6

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In Years
48.2	**Telegraph, Ocean Cable, and Satellite Communications (TOCSC):** includes communications-related assets used to provide domestic and international radio-telegraph, wire-telegraph, ocean-cable, satellite communications services and one way pagers; also includes related land improvements.	6
48.31	**TOCSC-Electric Power Generating and Distribution Systems:** Includes assets used in the provision of electric power by generation, modulation, rectification, channelization, control, and distribution. Does not include these assets when they are installed on customer's premises.	19
48.32	**TOCSC-High Frequency Radio and Microwave Systems:** Includes assets such as transmitters and receivers, antenna supporting structures, antennas, transmission lines from equipment to antenna, transmitter cooling systems, and control and amplification equipment. Does not include cable and long-line systems.	13
48.33	**TOCSC-Cable and Long-line Systems:** Includes assets such as transmission lines, pole lines, ocean cables, buried cable and conduit, repeaters, repeater stations, and other related assets. Does not include high frequency radio or microwave systems.	26
48.34	**TOCSC-Central Office Control Equipment:** Includes assets for general control, switching, and monitoring of communications signals including electromechanical switching and channeling apparatus, multiplexing equipment, patching and monitoring facilities, in-house cabling, teleprinter equipment, and associated site improvements.	16
48.35	**TOCSC-Computerized Switching, Channeling, and Associated Control Equipment:** Includes central office switching computers, interfacing computers, other associated specialized control equipment, and site improvements.	10
48.36	**TOCSC-Satellite Ground Segment Property:** Includes assets such as fixed earth station equipment, antennas, satellite communications equipment, and interface equipment used in satellite communications. Does not include general purpose equipment or equipment used in satellite space segment property.	10
48.37	**TOCSC-Satellite Space Segment Property:** Includes satellites and equipment used for telemetry, tracking, control, and monitoring when used in satellite communications.	8

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In Years
48.38	**TOCSC-Equipment Installed on Customer's Premises:** Includes assets installed on customer's premises, such as computers, terminal equipment, power generation and distribution systems, private switching center, teleprinters, facsimile equipment, and other associated and related equipment.	10
48.39	**TOCSC-Support and Service Equipment:** Includes assets used to support but not engage in communications. Includes store, warehouse and shop tools, and test and laboratory assets.	13
48.39	**Cable Television (CATV):** Includes communications-related assets used to provide cable television community antenna television services.	13
48.41	**CATV-Headend:** Includes assets such as towers, antennas, preamplifiers, converters, modulation equipment, and program non-duplication systems. Does not include headend buildings and program origination assets.	11
48.42	**CATV-Subscriber Connection and Distribution Systems:** Includes assets such as trunk and feeder cable, connecting hardware, amplifiers, power equipment, passive devices, directional taps, pedestals, pressure taps, drop cables, matching transformers, multiple set connector equipment, and converters.	10
48.43	**CATV-Program Origination:** Includes assets such as cameras, film chains, video tape recorders, lighting, and remote location equipment excluding vehicles. Does not include buildings and their structural components.	9
48.44	**CATV-Service and Test:** Includes assets such as oscilloscopes, field strength meters, spectrum analyzers, and cable testing equipment.	8
48.45	**CATV-Microwave Systems:** Assets such as towers, antennas, transmitting and receiving equipment, and broad band microwave assets if used in the provision of cable television services. Also includes satellite entertainment equipment. Does not include assets used in the provision of common carrier services.	9

MANUFACTURING INDUSTRY:

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
20.1	**Manufacture of Grain and Grain Mill Products:** Assets used in the production of flour, cereals, livestock feeds and other grain & grain mill products.	17
20.3	**Manufacture of Vegetable Oils and Vegetable Oil Products:** Includes assets used in the production of oil from vegetable materials and the manufacture of related vegetable oil products.	18
20.4	**Manufacture of Other Food and Kindred Products:** Includes assets used in the production of foods and beverages not included in classes 20.1 and 20.3.	12
*	**Manufacture of Condiments**	10
20.5	**Manufacture of Food and Beverages--Special Handling Devices:** Includes assets defined as specialized materials handling devices such as returnable pallets, palletized containers, and fish processing equipment including boxes, baskets, carts, and flaking trays used in activities as defined in classes 20.1, 20.3 and 20.4. Does not include general purpose small tools such as wrenches and drills, both hand &power-driven, and other general purpose equipment such as conveyors, transfer equipment, & material handling devices.	4
22.1	**Manufacture of Knitted Goods:** Includes assets used in the production of knit & netted fabrics & lace. Assets used in yarn preparation, bleaching, dyeing, printing & other similar finish processes, texturing & packaging, are elsewhere classified.	8
22.2	**Manufacture of Yarn, Thread, and Woven Fabric:** Includes assets used in the production of spun yarns including the preparing, blending, spinning, and twisting of fibers into yarns and threads, the preparation of yarns such as twisting, warping and winding, the production of covered elastic yarn and thread, cordage, woven fabric, tire fabric, braided fabric, twisted jute for packaging, mattresses, pads, sheets, and industrial belts, and the processing of textile mill waste to recover fibers, flocks, and shoddies. Assets used to manufacture carpets, man-made fibers, and nonwovens, and assets used in texturing, bleaching, dyeing, printing, and other similar finishing processes, are elsewhere classified.	11

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
22.3	**Manufacture of Carpets and Dyeing, Finishing, and Packaging of Textile Products and Manufacture of Medical and Dental Supplies:** Includes assets used in the production of carpets, rugs, mats, woven carpet backing, chenille, and other tufted products, and assets used in the joining together of backing with carpet yarn or fabric. Includes assets used in washing, bleaching, dyeing, printing, drying, and similar finishing processes applied to textile fabrics, threads, and other textile goods. Includes assets used in the production and packaging of textile products, other than apparel, by creasing, forming, trimming, cutting, and sewing, such as the preparation of carpet and fabric samples, or similar joining together processes (other than the production of scrim reinforced paper products and laminated paper products) such as the sewing and folding of hosiery and panty hose, and the creasing, folding, trimming, and cutting of fabrics to produce nonwoven products, such as disposable diapers and sanitary products. Also includes assets used in the production of medical and dental supplies other than drugs and medicine. Assets used in the manufacture of nonwoven carpet backing, & hard surface floor cover such as tile & rubber are elsewhere classified.	9
22.4	**Manufacture of Textured Yarns:** Includes assets used in the processing of yarns to impart bulk and/or stretch properties to the yarn. The principal machines involved are falsetwist, draw, beam-to-beam, and stuffer box texturing equipment and related high speed twisters and winders. Assets, as described above, which are used to further process man-made fibers are elsewhere classified when located in the same plant in an integrated operation with man-made fiber producing assets. Assets used to manufacture man-made fibers and assets used in bleaching, dyeing, printing, and other similar finishing processes, are elsewhere classified.	8

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
22.5	**Manufacture of Nonwoven Fabrics:** Includes assets used in the production of nonwoven fabrics, felt goods including felt hats, padding, batting, wadding, oakum, and fillings, from new materials and from textile mill waste. Nonwoven fabrics are defined as fabrics (other than reinforced and laminated composites consisting of nonwovens and other products) manufactured by bonding natural and/or synthetic fibers and/or filaments by means of induced mechanical interlocking, fluid entanglement, chemical adhesion, thermal or solvent reaction, or by combination thereof other than natural hydration bonding as occurs with natural cellulose fibers. Such means include resin bonding, web bonding, and melt bonding. Specifically includes assets used to make flocked and needle punched products other than carpets and rugs. Assets, as described above, which are used to manufacture nonwovens are elsewhere classified when located in the same plant in an integrated operation with man-made fiber producing assets. Assets used to manufacture man-made fibers and assets used in bleaching, dyeing, printing, and other similar finishing processes, are elsewhere classified.	10
23.0	**Manufacture of Apparel and Other Finished Products:** Includes assets used in the production of clothing and fabricated textile products by the cutting and sewing of woven fabrics, other textile products, and furs; but does not include assets used in the manufacture of apparel from rubber and leather.	9
24.1	**Cutting of Timber:** Includes logging machinery and equipment and road building equipment used by logging and sawmill operators and pulp manufacturers for their own account.	6
24.2	**Sawing of Dimensional Stock from Logs:** Includes machinery and equipment installed in permanent or well established sawmills.	10
24.3	**Sawing of Dimensional Stock from Logs:** Includes machinery and equipment in sawmills characterized by temporary foundations and a lack, or minimum amount, of lumber handling, drying, and residue disposal equipment.	6
24.4	**Manufacture of Wood Products, and Furniture:** Includes assets used in the production of plywood, hardboard, flooring, veneers, furniture, and other wood products, including the treatment of poles and timber.	10

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
26.1	**Manufacture of Pulp and Paper:** Includes assets for pulp materials handling and storage, pulp mill processing, bleach processing, paper and paperboard manufacturing, and on-line finishing. Includes pollution control assets and all land improvements associated with the factory site or production process such as effluent ponds and canals, provided such improvements are depreciable but does not include buildings and structural components as defined in section 1.48-1(e)(1) of IRS regulations. Includes steam and chemical recovery boiler systems, with any rated capacity, used for the recovery and regeneration of chemicals used in manufacturing. Does not include assets used either in pulpwood logging, or in the manufacture of hardboard.	13
26.2	**Manufacture of Converted Paper, Paperboard, and Pulp Products:** Includes assets used for modification, or remanufacture of paper and pulp into converted products, such as paper coated off the paper machine, paper bags, paper boxes, cartons and envelopes. Does not include assets used for manufacture of nonwovens that are elsewhere classified.	10
28.0	**Manufacture of Chemicals and Allied Products:** Includes assets used to manufacture basic organic chemicals; chemical products to be used in further manufacture, such as synthetic fibers and plastics materials; and finished chemical products. Includes assets used to further process man-made fibers, to manufacture plastic film, and to manufacture nonwoven fabrics, when such assets are located in the same plant in an integrated operation with chemical products producing assets. Also includes assets used to manufacture photographic supplies, such as film, photographic paper, sensitized photographic paper, and developing chemicals. Includes all land improvements associated with plant site or production processes, such as effluent ponds and canals, provided such land improvements are depreciable. Does not include assets used in the manufacture of finished rubber and plastic products or in the production of natural gas products, butane, propane, and by-products of natural gas plants.	9
30.1	**Manufacture of Rubber Products:** Includes assets used for the production of products from natural, synthetic, or reclaimed rubber, gutta percha, balata, or gutta siak, such as tires, tubes, rubber footwear, mechanical rubber goods, heels and soles, flooring, and rubber sundries; and in the recapping, retreading, and rebuilding of tires.	14

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
30.11	**Manufacture of Rubber Products--Special Tools and Devices:** Includes assets defined as special tools, such as jigs, dies, mandrels, molds, lasts, patterns, specialty containers, pallets, shells; and tire molds, and accessory parts such as rings and insert plates used in activities as defined in class 30.1. Does not include tire building drums and accessory parts and general purpose small tools such as wrenches and drills, both power and hand-driven, and other general purpose equipment such as conveyors and transfer equipment.	4
30.2	**Manufacture of Finished Plastic Products:** Includes assets used in the manufacture of plastics products and the molding of primary plastics for the trade. Does not include assets used in the manufacture of basic plastics materials nor the manufacture of phonograph records.	11
30.21	**Manufacture of Finished Plastic Products--Special Tools:** Includes assets defined as special tools, such as jigs, dies, fixtures, molds, patterns, gauges, and specialty transfer and shipping devices, used in activities as defined in class 30.2. Special tools are specifically designed for the production or processing of particular parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.	3
31.0	**Manufacture of Leather and Leather Products:** Includes assets used in the tanning, currying, and finishing of hides and skins; the processing of fur pelts; and the manufacture of finished leather products, such as footwear, belting, apparel, and luggage.	11
32.1	**Manufacture of Glass Products:** Assets used in the production of flat, blown, or pressed products of glass, such as float and window glass, glass containers, glassware and fiberglass. Does not include assets used in the manufacture of lenses.	14

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
32.11	**Manufacture of Glass Products-Special Tools:** Assets defined as special tools such as molds, patterns, pallets, and specialty transfer and shipping devices such as steel racks to transport automotive glass, used in activities as defined in class 32.1. Special tools are specifically designed for the production or processing of particular parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches & drills, hand or power-driven, and other general purpose equipment such as conveyors, transfer equipment, & materials handling devices.	2
32.2	**Manufacture of Cement:** Includes assets used in the production of cement, but does not include any assets used in the manufacture of concrete and concrete products nor in any mining or extraction process.	20
32.3	**Manufacture of Other Stone and Clay Products:** Includes assets used in the manufacture of products from materials in the form of clay and stone, such as brick, tile and pipe; pottery and related products, such as vitreous-china, plumbing fixtures, earthenware and ceramic insulating materials; and also includes assets used in manufacture of concrete and concrete products. Does not include assets used in any mining or extraction processes.	15
33.2	**Manufacture of Primary Nonferrous Metals:** Includes assets used in the smelting, refining, and electrolysis of nonferrous metals from ore, pig, or scrap, the rolling, drawing, and alloying of nonferrous metals; the manufacture of castings, forgings, and other basic products of nonferrous metals; and the manufacture of nails, spikes, structural shapes, tubing, wire, and cable.	14

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
33.21	**Manufacture of Primary Nonferrous Metals--Special Tools:** Includes assets defined as special tools such as dies, jugs, molds, patterns, fixtures, gauges, and drawings concerning such special tools used in the activities as defined in class 33.2, Manufacture of Primary Nonferrous Metals. Special tools are specifically designed for the production or processing of particular products or parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and rills, hand & power-driven, & other general purpose equipment such as conveyors, transfer equipment & materials handling devices. Rolls, mandrels & refractories are not in class 33.21 but are included in class 33.2.	6
33.3	**Manufacture of Foundry Products:** Includes assets used in the casting of iron and steel, including related operations such as molding and coremaking. Also includes assets used in the finishing of castings and patternmaking when performed at the foundry, all special tools and related land improvements.	14
33.4	**Manufacture of Primary Steel Mill Products:** Includes assets used in the smelting, reduction, and refining of iron and steel from ore, pig, or scrap; the rolling, drawing and alloying of steel; the manufacture of nails, spikes, structural shapes, tubing, wire, and cable. Includes assets used by steel service centers, ferrous metal forges, and assets used in coke production, regardless of ownership. Also includes all special tools used in the above activities.	15
34.0	**Manufacture of Fabricated Metal Products:** Assets used in the production of metal cans, tinware, fabricated structural metal products, metal stampings, and other ferrous and nonferrous metal and wire products not elsewhere classified. Does not include assets used to manufacture non-electric heating apparatus.	12

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
34.01	**Manufacture of Fabricated Metal Products--Special Tools:** Assets defined as special tools such as dies, jigs, molds, patterns, fixtures, gauges, and returnable containers and drawings concerning such special tools used in the activities as defined in class 34.0. Special tools are specifically designed for the production or processing of particular machine components, products, or parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches & drills, hand or power-driven, and other general purpose equipment such as conveyors, transfer & material handling devices.	3
35.0	**Manufacture of Electrical and Non-Electrical Machinery and Other Mechanical Products:** Includes assets used to manufacture or rebuild finished machinery and equipment and replacement parts thereof such as machine tools, general industrial and special industry machinery, electrical power generation, transmission, and distribution systems, space heating, cooling, and refrigeration systems, commercial and home appliances, farm and garden machinery, construction machinery, mining and oil field machinery, internal combustion engines (except those elsewhere classified), turbines (except those that power airborne vehicles), batteries, lamps and lighting fixtures, carbon and graphite products, and electromechanical and mechanical products including business machines, instruments, watches and clocks, vending and amusement machines, photographic equipment, medical and dental equipment and appliances, and ophthalmic goods. Does not include assets used in mining, assets used in the manufacture of primary ferrous and nonferrous metals, assets included in class 00.11 through 00.4.	10
36.0	**Manufacture of Electronic Components, Products and Systems:** Includes assets used in the manufacture of electronic equipment, computation, instrumentation and control systems.	6
36.1	**Any Semiconductor Manufacturing Equipment:** Includes equipment used in the manufacturing of semiconductors if the primary use of the semiconductors is in products and systems defined in class 36.0.	5

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
37.11	**Manufacture of Motor Vehicles:** Includes assets used in the manufacture and assembly of finished automobiles, trucks, trailers, motor homes, and buses. Does not include assets used in mining, printing and publishing production of primary metals, electricity, or steam, or the manufacture of glass, industrial chemicals, batteries, or rubber products, which are classified elsewhere. Includes assets used in manufacturing activities elsewhere classified other than those excluded above, where such activities are incidental to and an integral part of the manufacture and assembly of finished motor vehicles such as the manufacture of parts and subassemblies of fabricated metal products , electrical equipment, textiles, plastics, leather, and foundry and forging operations. Does not include any assets not classified in manufacturing activity classes, e.g., does not include any assets classified in asset guideline classes 00.11 through 00.4. Activities will be considered incidental to the manufacture and assembly of finished motor vehicles only if 75 percent or more of the value of the products produced under one roof are used for the manufacture and assembly of finished motor vehicles. Parts that are produced as a normal replacement stock complement in connection with the manufacture and assembly of finished motor vehicles are considered used for the manufacture assembly of finished motor vehicles. Does not include assets used in the manufacture of component parts if these assets are used by taxpayers not engaged in the assembly of finished motor vehicles.	12
37.12	**Manufacture of Motor Vehicles--Special Tools:** Includes assets defined as special tools, such as jigs, dies, fixtures, molds, patterns, gauges, and specialty transfer and shipping devices, owned by manufacturers of finished motor vehicles and used in qualified activities as defined in class 37.11. Special tools are specifically designed for the production or processing of particular motor vehicle components and have no significant utilitarian value, and cannot be adapted to further or different use, and changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, hand & power driven and other general purpose equipment such as conveyors, transfer & material handling.	3

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
37.2	**Manufacture of Aerospace Products:** Includes assets used in the manufacture and assembly of airborne vehicles and their component parts including hydraulic, pneumatic, electrical and mechanical systems. Does not include assets used in the production of electronic airborne detection, guidance, control, radiation, computation, test, navigation and communication equipment.	10
37.31	**Ship and Boat Building Machinery and Equipment:** Includes assets used in the manufacture and repair of ships, boats, caissons, marine drilling rigs and special fabrications not included in asset classes 37.32 & 37.33. Specifically includes all manufacturing and repairing machinery and equipment, including machinery and equipment used in the operation of assets included in class 37.32.	12
37.32	**Ship and Boat Docks and Land Improvements:** Includes assets used in the manufacture and repair of ships, boats, caissons, marine drilling rigs, and special fabrications not included in asset classes 37.31 and 37.33. Specifically includes floating and fixed dry docks, ship basins, graving docks, shipways, piers, and all other land improvements such as water, sewer, and electric systems. Excludes buildings and their structural components.	16
37.33	**Ship and Boat Building--Special Tools:** Includes assets defined as special tools such as dies, jigs, molds, patterns, fixtures, gauges, and drawings concerning such special tools used in the activities defined in classes 37.31 and 37.32. Special tools are specifically designed for the production or processing of particular machine components, products, or parts, and have not significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.	6
39.0	**Manufacture of Athletic, Jewelry and Other Goods:** Includes assets used in the production of jewelry; musical instruments; toys and sporting goods; motion picture and television films and tapes; and pens, pencils, office and art supplies, brooms, brushes, caskets, etc.	12

Unless otherwise noted, all of the asset classes and class lives listed above are presented as set forth in IRS Publication 946. If the business activity is not listed herein, refer to IRS Publication 946. If not there, use appraisal judgment to determine the economic life and document your findings.

***** These items are from March 1994 Marshall & Swift life expectancy guidelines, and are noted therein as: "Not from the IRS but are a composite of studies of equipment, bookkeeping practices and appraisers' opinions."

****** These items are from the 1994 PVD economic lives guide.

******* 2001 PVD economic life guideline

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)]

Classifying "Other" Personal Property

Property that may qualify for classification in the **Other Personal Property Not Elsewhere Classified** ("Other") subclass includes:

- **Aircraft:** airplanes, helicopters, hot air balloons, ultra lights, etc.
- **Off Road Vehicles:** golf carts, snowmobiles, off-road motorcycles, mopeds, ATVs, RUVs, etc.
- **Marine Equipment:** boat trailers and boat motors that do not qualify as watercraft.
- **Truck Campers and Travel Trailers:** those that do not meet the statutory definition of a "recreational vehicle" and are not "RV" titled.
- **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.

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%. Personal property in the "Other" subclass, with the exception of watercraft, is not prorated onto or off of the tax roll. [K.S.A. 79-1439(2)]

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 Division of Property Valuation (PVD). *However, the county appraiser is allowed to 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 98-036; 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.

*Effective January 1, 2009, a new law exempts "**other"** personal property with a **purchase price** of **$750 or less**.

- 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. The "other" class of property is to be valued at fair market value.

[K.S.A. 79-234]

Aircraft

Aircraft classified within the "Other" subclass of personal property is appraised at its market value as of January 1. An aircraft may qualify for exemption from property taxation if certain conditions are met and the Kansas Board of Tax Appeals grants the exemption. Any aircraft that has not been granted an exemption by the Kansas Board of Tax Appeals is taxable.

[PVD Directive 92-025]

The Board of Tax Appeals may grant a property tax exemption to any aircraft that satisfies the conditions for one of the following exemptions:

1. **Business Aircraft** [K.S.A. 79-201k] – exemption for aircraft that is *"predominately"* used to earn income for the owner in the conduct of the owner's business or industry. *Predominately* is defined to mean at least 80% of the total use of the aircraft, or utilization of the aircraft such that all costs are deductible for federal income tax purposes. Also, if the owner's business is the leasing of the aircraft, the lessee's use of the aircraft is not considered in determining the exemption.

2. **Antique Aircraft** [K.S.A. 79-220] – exemption for aircraft 30 years or older as determined by the date of manufacture that is used exclusively for recreational or display purposes, or any combination thereof.

3. **Amateur-Built Aircraft** [K.S.A. 79-220] – exemption for aircraft that is defined as aircraft, manned or unmanned, that the major portion of which has fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation. This bill applies to all years after December 31, 2013.

Valuing aircraft in the "Other" subclass:

The Property Valuation Division prescribes the "*Vref Aircraft Value Reference* (*Vref*)", 2015 (volume 4), or the *"Vref Aircraft Value Reference Online Guide"* for valuing airplanes at their market value. The online subscription has helicopters listed for valuing. Counties can contact the Personal Property Section of PVD for helicopter values if the county has not converted to the online subscription. Other appraisal techniques may be used to value aircraft that is not listed in the *Vref* guide. The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

To use the *Vref* guide:

[Step 1] - Look up the make and model for the aircraft in question

[Step 2] - locate the *row* for the age and model of the aircraft **and** the "Whlsl" *column*

[Step 3] - the value used is located where the *row* and the *column* meet

The "Whlsl" value is the *wholesale* value of the airplane with half the life remaining on the engine before overhaul. This wholesale value is presented in thousands of dollars, for example 26.7K means $26,700**.**

Once the wholesale value is determined, the appraiser can make adjustments for engine time. The owner of the aircraft should provide documentation of the aircraft's engine time from the engine log that is kept on each engine.

Engine Time: Some of the biggest expenses in aircraft operation are engine-related. The *Vref* guide bases its valuation, in part, upon the presumption that the aircraft's engine is midway through its time between overhauls. The "since major overhaul" (SMOH) figure shown in the *Vref* guide represents the aircraft's mid-life engine hours. The SMOH figure is located in the "header" for each model.

As a general rule, the adjustment from the "Whlsl" value for each engine should be limited to half the "Average Overhaul" dollar amount listed under "Engine" for the subject model.

Adjusting the "Whlsl" value for engine time:

[Step 1] - calculate the *difference* between the actual engine hours and the SMOH hours listed in the header for the subject aircraft.

[Step 2] - multiply the *difference* by the Eng Rate amount shown in the "WS" column under Add-ons for the subject aircraft.

[Step 3] - The result is:

added to the "Whlsl" value if actual engine hours are *less* than the SMOH hours;
or
subtracted from the "Whlsl" value if the actual engine hours are *more* than the SMOH hours.

EXAMPLE

AIRCRAFT VALUATION WORKSHEET

Tax Year: 2014

Model Year: 1976

Make: Cessna

Model: 340A

Actual Engine Hours: **Engine 1:** 200
Engine 2: 1100

Vref Book page #: 91 (2011 Volume 4)

Calculation Process

Vref book SMOH	Actual Hours Per Engine	+/- Hour Difference	Vref ENG RATE W.S. Value	+/- Adjustment Engine Time
(1) 595 -	200 =	+395 x	$18.20 =	+$7,189
(2) 595 -	1100 =	-505 x	$18.20 =	-$9,191

Adjustment +/- For Engine 1	Adjustment +/- For Engine 2	Total Adjustment +/- for Engine Hours
+$7,189	-$9,191	= $2,002

Vref "Whlsl" Value	Total Adjustment +/- for Engine Hours	Final Adjusted Market Value
$133,200	-$2,002	= $106,898

Note: *The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.*

[PVD Directive 98-036; K.S.A. 79-1456]

AIRCRAFT VALUATION WORKSHEET

Tax Year: _____ County: _____ Date: _____

<u>Data Needed For Valuation of Aircraft</u>

Model Year:_____

Make: _____

Model: _____

Actual Engine Hours: Engine (1) _____

Engine (2) _____

Vref Book page #: ____

Calculation Process

Vref SMOH	Actual Hours Per Engine	+/- Hour Difference	Vref ENG RATE W.S. Value	+/- Adjustment Engine Time
(1) _____	_____=	_____ x	_____=	_____
(2) _____	_____=	_____ x	_____=	_____

Adjustment +/- For Engine 1	Adjustment +/- For Engine 2	Total Adjustment +/- For Engine Hours
_____	+ _____	= _____

Vref "Whlsl" Value	Total Adjustment +/- For Engine Hours	Final Adjusted Market Value
_____	_____	=_____

Note: *The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.*

[PVD Directive 98-036; K.S.A. 79-1456]

Hot Air Balloons

Hot air balloons classified within the "Other" subclass of personal property are appraised at their market value as of January 1. Personal property in the "Other" subclass, with the exception of watercraft, is not prorated onto or off of the tax roll when it is purchased or sold during the year.

Valuing hot air balloons in the "Other" subclass:

[Step 1] - Find the *replacement cost new* that best fits the balloon being valued.

- "Less expensive" brand names include Firefly, Head and Avian.
- "More expensive" brand names include Cameron, Lindstrand and Ultra Magic.

The *replacement cost new* listed below includes the following: Envelope, skirt, deflation panel, patented vent, single burner, gondola, mounted burner controls, aluminum frame gondola with fiberglass liner, instrument panel with altimeter, standard rate of climb meter, pyrometer, and fuel tanks.

		Hot Air Balloon *Replacement Cost New*		
Size Designation	Approx. Size in Cubic Ft.	Less Expensive	Average	More Expensive
5	42,000	$18,500	$23,100	$25,400
6	56,000	21,800	24,200	26,600
7	65,000	22,500	25,000	27,500
7	77,000	23,700	26,400	29,000
8	90,000	24,600	27,400	30,100
8	105,000	27,400	30,400	33,400
9	120,000	28,800	32,000	35,200
9	140,000	31,200	34,700	38,200
10	160,000	33,900	35,300	38,900
10	180,000	33,900	37,600	41,400
10	210,000	36,100	40,100	44,100
11	250,000	43,000	47,800	52,600

[Step 2] - Multiply the total [*replacement cost new*] by the percent good factor for the air time hours the balloon has accumulated as of January 1[*see* scale below]. The county will need to obtain the air time hours annually from the owner of the aircraft.

Percent Good Scale:

Air Time Hrs	25 Hrs	50 Hrs	75 Hrs	100 Hrs	150 Hrs	200 Hrs	300 Hrs	400 Hrs
Percent Good	81%	73%	65%	56%	49%	41%	33%	26%

Example: Firefly 7-15 with 77,000 cubic ft. envelope and 128 air time hours. $23,700 (RCN/size 7 Less) X 56% (% good based on air time hours) = $13,272.

When necessary, use values established by a study of the local market. The procedure used must reflect the local market and be documented.

The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

Golf Carts

Golf carts (or golf cars) classified within the "Other" subclass of personal property are appraised at their market value as of January 1. Personal property in the "Other" subclass, with the exception of watercraft, is not prorated onto or off of the tax roll when it is purchased or sold during the year.

Valuing Golf Carts in the "Other" subclass:

[Step 1] - Find the *replacement cost new* that best fits to golf cart being valued.

Replacement Cost New: Electric - $6,650 Gas - $6,850

[Step 2] - Multiply the total [*replacement cost new*] by the percent good factor for the age of the golf cart as of January 1[*see* scale below].

Percent Good Scale:

Years Old	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
Percent Good	86%	66%	57%	51%	47%	43%	40%	38%	35%	33%
Years Old	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**
Percent Good	31%	29%	27%	26%	24%	23%	22%	21%	20%	19%
Years Old	**21**	**22**	**23**	**24**	**25**	**26**	**27**	**28**	**29**	**30**
Percent Good	18%	17%	16%	15%	14%	13%	12%	11%	10%	9%

Example: 2010 electric cart

$6,615 (electric) RCN X .47 (5 years old) = $3,109

Older models – use values established by a study of the local market. The procedure used must reflect the local market and be documented.

The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

ATVs, Snowmobiles, Off Road Motorcycles, RUVS, Motorized Bicycles (Mopeds)

Kansas statutes define a *"motor vehicle"* as every vehicle, *other than* a motorized bicycle or a motorized wheelchair, which is self-propelled. By law, vehicles that are not designed for operation on public roads *or* that qualify as *"motorized bicycles"* are not motor vehicles.

[K.S.A. 8-126(t) & (v); K.S.A. 8-1439a]

K.S.A. 8-126(v) or K.S.A 8-1439a. "Motorized bicycle" defined. "*Motorized bicycle*" means every device having two tandem wheels or three wheels which may be propelled by either human power or helper motor, or by both, and which has:

(a) A motor which produces not more than 3.5 brake horsepower;

(b) a cylinder capacity of not more than 130 cubic centimeters;

(c) an automatic transmission; and

(d) the capability of a maximum design speed of no more than 30 miles per hour except a low power cycle.

Off road vehicles such as snowmobiles, ATVs, off road motorcycles, RUVs (*Recreational Utility Vehicles*), and motorized bicycles (mopeds) are typically not classified as motor vehicles. Vehicles that are not motor vehicles are classified within the "Other" subclass of personal property and appraised at their market value as of January 1. Personal property in the "Other" subclass, with the exception of watercraft, is not prorated onto or off of the tax roll when it is purchased or sold during the year.

[K.S.A. 8-126(b)]

Valuing off road vehicles and motorized bicycles (mopeds) in the "Other" subclass:

The Property Valuation Division prescribes the 2016 Edition (January to April) of the *NADA Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide* (*NADA*) and the September 1, 2015- February 28, 2016 Edition/Revision Date of the *Powersport Blue Book* by *"Price Media"* for appraising off road vehicles and mopeds at market value.

- **2016 Models -** Use 85% of the "Sugg List" value from the *NADA* guide ***or*** if none is listed, use 85% of the "Sugg List" value for a similar 2015 model to estimate the market value. Use 85% of the "Estimated Avg. Trade-In Value Less Repairs - High" value from the *Powersport Blue Book*.
  - Alternate Method – Use the "estimated Avg. Trade-In Value Less Repairs – High" value from September 1, 2015 – February 28, 2016 Edition of the *Powersport Blue Book Online* and multiply by 85%

- **2015 to 1996 Models -** Use the "Clean Trade-In W/S" value from the *NADA* guide. Use the "Estimated Avg. Trade-In Value Less Repairs - High" value from the *Powersport Blue Book*.
  - **Alternate Method:** Use the "Estimated Avg. Trade-In Value Less Repairs – High" value from the September 1, 2015 – February 28, 2016 Edition of the Powersport Blue Book Online and multiply by 85%
- Use values established by a study of the local market for models that cannot be found in the *NADA Guide*. The procedure used must reflect the local market and be documented.

The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

Marine Equipment: Boat Motors and Boat Trailers

For *valuation* purposes, marine equipment that does not qualify as watercraft will be classified within the "Other" subclass of personal property and appraised at its market value as of January 1. Such marine equipment will generally include boat motors and boat trailers. [K.S.A. 79-1439(2)(F)]

Marine equipment within the "Other" subclass of personal property cannot be prorated since it is not defined as watercraft. Proration is now limited to property defined as watercraft. [K.S.A. 79-306e]

Valuing marine equipment in the "Other" subclass:

The Division of Property Valuation prescribes the 2016 edition of the ABOS online (Revision date; Winter: December 1, 2015-February 28, 2016). ABOS Books (Volumes I and II) of the *ABOS Marine Blue Books* for valuing marine equipment at market value. The 2016 *ABOS CD Rom* which is released in Fall/Winter 2015 [electronic version of *ABOS* guides (Vols. I & II)] is also available through *Penton Media*.

- **2016 Models** - Use the "Estimated Avg. Trade-In Value Less Repairs - High" value for a comparable 2015 model from the *ABOS* guides to value outboard motors and boat trailers. Trend the value up when appropriate; use appraisal judgment.
- **2015 to 2003 Models** - Use the "Estimated Avg. Trade-In Value Less Repairs - High" value from the *ABOS* guides to value outboard motors and boat trailers.
- **2002 and older Models** - Use the "Estimated Avg. Trade-In Value Less Repairs - High" value from the *ABOS* guides to value outboard motors and boat trailers.

- Use values established by a study of the local market for models that cannot be found in the *ABOS* guides. The procedure used must reflect the local market and be documented.

The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

NOTE: Sailboards are exempt from personal property taxation pursuant to K.S.A. 79-201c.

Truck Campers and Travel Trailers (Without "RV" Title)

Truck campers and travel/camping trailers that do not meet the statutory definition of a recreational vehicle *and* are not "RV" titled are classified within the "Other" subclass of personal property. Truck campers and travel/camping trailers in the "Other" subclass are appraised at their market value as of January 1. Personal property in the "Other" subclass, with the exception of watercraft, is not prorated onto or off of the tax roll when it is purchased or sold during the year.

Kansas law [K.S.A. 79-5118] defines a recreational vehicle as follows:

…a "recreational vehicle" is a vehicular-type unit built on or for use on a chassis and designed primarily as living quarters for recreational, camping, vacation or travel use and which has its own motive power or is mounted on or drawn by another vehicle and which has a body width not exceeding 102 inches and a body length not exceeding 45 feet and has *ALL* the following features:

- an electrical system which operates above 12 volts
- provisions for plumbing
- heating
- any other standard feature/component adopted in the uniform standards code for RVs. [ANSI 119.2]

Valuing truck campers and travel/camping trailers in the "Other" subclass:

The Property Valuation Division prescribes the 2016 edition (January – April) of the *NADA Recreation Vehicle Appraisal Guide* (*NADA*) for valuing campers, slide-ins, and travel/camping trailers [that are not "RV" titled] at market value.

- **2016 Models** - Use 85% of the "Sugg List" value from the *NADA* guide ***or*** if none is listed, use 85% of the "Sugg List" value for a similar 2015 model to estimate the market value.

- **2015 and Older Models** - Use the "Used W/S" value from the *NADA* guide.

- Use values established by a study of the local market for models that cannot be found in the NADA Guide. The procedure used must reflect the local market and be documented.

The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

NOTES:

1. Pickup shells and toppers are exempt from personal property taxation pursuant to K.S.A. 79-201c.
2. See the "Motor Vehicle" section of this guide for information on recreational vehicles that qualify for the "Kansas RV" title.

Trailers (Non-Business)

Trailers that are *not used for commercial purposes* are classified within the "Other" subclass of personal property and appraised at their market value as of January 1. Trailers in the "Other" subclass are listed on *schedule 6* of the rendition. Personal property in the "Other" subclass, with the exception of watercraft, is not prorated onto or off of the tax roll when it is purchased or sold during the year.

Trailers that are *used for commercial purposes* are classified within the **Commercial/Industrial Machinery and Equipment** ("Commercial") subclass of personal property and appraised in the same manner as other commercial and industrial machinery and equipment. Trailers in the "Commercial" subclass are listed on *schedule 5* for the rendition. See the "Commercial/Industrial Machinery and Equipment" section of this guide for information on valuing trailers used for commercial purposes.

Valuing trailers in the "Other" subclass:

County appraisers must determine the value of trailers in the "Other" subclass of personal property. Appraisers can develop valuation guidelines for trailers in the "Other" subclass from known sales, replacement costs, historical costs, and other factors. The procedure used must reflect the local market and be documented.

NOTE: The *Powersport Blue Book* Online is available for purchase through *"Penton Media*". It provides a consistent source for obtaining market values for *certain* trailers classified under the "Other" subclass. More information about the guide can be found at www.powersportbluebook.com . Trailers included in the *Truck Blue Book Online* are: drop frame van; electronic van; dry freight van; refrigerated van; flatbed; lowboy equipment; stainless steel tank; aluminum tank; pneumatic bulk tank; dump; grain; livestock. Trailers are included in the online subscription to the *Truck Blue Book Online*.

Truck Beds & Bodies (Non-Business)

A truck bed that is set behind the cab on a truck *chassis* is not considered part of the truck. For this reason, it **is valued and classified separately from the truck**. Truck beds on *"chassis cab"* motor vehicles are not prorated onto or off of the tax roll when the truck they are on is purchased or sold during the year.

A body that encloses the entire vehicle *chassis*, including the motor and driving compartment, of an "*incomplete*", "*stripped*" or "*chassis only*" vehicle is considered part of the motor vehicle. For this reason, the body **is valued and classified with the vehicle**. *See* the "Motor Vehicle" section of this guide for information on valuing "*incomplete*", "*stripped*" or "*chassis only*" vehicles.

Beds on *"chassis cab"* motor vehicles that are *not used for commercial purposes* are classified within the "Other" subclass of personal property and are appraised at their market value as of January 1. Truck beds in the "Other" subclass are listed on *schedule 6* of the rendition.

Beds on *"chassis cab"* motor vehicles that are *used for commercial purposes* are classified within the Commercial/Industrial Machinery and Equipment ("Commercial") subclass of personal property and appraised the same as other commercial and industrial machinery and equipment. Truck beds in the "Commercial" subclass are listed on *schedule 5* of the rendition. See the "Commercial/Industrial Machinery and Equipment" section of this guide for information on valuing commercial use beds on *"chassis cab"* motor vehicles.

Valuing truck beds in the "Other" subclass:

County appraisers must determine the value of truck beds in the "Other" subclass of personal property. Appraisers can develop valuation guidelines for truck beds in the "Other" subclass from known sales, replacement costs, historical costs, and other factors. The procedure used must reflect the local market and be documented.

NOTE: The *Truck Blue Book Online*, available for purchase through *"Penton Media"*. It provides a consistent source for obtaining market values for *certain* beds and bodies that are classified under the "Other" subclass. Beds and Bodies included in the *Truck Blue Book Online* are: truck cargo van; refrigerated van; heavy duty rack; concrete mixers; flatbed; steel dump; aluminum dump; snow plows; steel utility; milk tanks; petroleum truck tanks; lifts/buckets; telescopic cranes; waste packers.

Commercial Machinery & Equipment that is no longer being *"used"*

Commercial/industrial machinery and equipment which is no longer being "used" for the production of income is classified within the "Other" subclass of personal property. Machinery and equipment classified within the "Other" subclass is listed on *schedule 6* of the rendition and appraised at its market value as of January 1. Personal property in the "Other" subclass, with the exception of watercraft, is not prorated onto or off of the tax roll when it is purchased or sold during the year. [K.S.A. 79-1439c; A. G. Opinion 94-52]

Commercial/industrial machinery and equipment should be considered as being "used" until its condition or use clearly indicates that the property is no longer going to be used for the production of income. This will prevent property from being considered "used" for one tax year, not "used" for a subsequent tax year, and then "used" again at some future point in time.

Whenever county appraisers must determine whether machinery or equipment is still being "used" or no longer being "used" for commercial purposes, they may want to consider the following:

There is a greater possibility that an asset is no longer being "used" if:

- the economic life of the asset is over;
- the item has been replaced;
- the item is being held for parts and some parts have already been removed (when property can no longer be used in its present form and valuing it based on its retail cost when new no longer seems logical);
- the item appears to no longer be in use and it is unusable (when property is poorly maintained and in poor condition, has parts missing, etc.);
- the item appears to have had no maintenance;
- it would cost more to remove the item than to leave it in place (in rare instances when the property would have been disposed of except that it is more cost effective to simply keep it on the premises).

There is a greater possibility that an asset is still being "used" if:

- the item is being held for back-up or for future use in its present form in case business demands change; or
- a service agreement is currently in effect for the property.

Valuing machinery and equipment that is no longer "being used":

County appraisers must determine the value of commercial and industrial machinery and equipment that is no longer being "used" for the production of income. Appraisers can develop valuation guidelines for machinery and equipment in the "Other" subclass from known sales, replacement costs, historical costs, and other factors. The procedure used must reflect the local market and be documented.

NOTE: Machinery and equipment in the "Other" subclass may qualify for the $1500 exemption for commercial equipment. *See* **$1500 Exemption for Commercial Equipment** in this section of the guide for guidelines on determining when machinery and equipment qualifies for the exemption. [K.S.A. 79-201w]

$1500 Exemption for Commercial Equipment:

Commercial/industrial machinery and equipment *"items"* with a "retail cost when new" of $1500 or less are exempt from personal property taxation. County appraisers must determine whether the property qualifies as an *"item"* and the "retail cost when new" of the *"item"* must be established in order to determine whether the property qualifies for exemption. Whenever a commercial/industrial *"item"* is purchased "used", the "retail cost when new" must be established in order to determine whether the *"item"* qualifies for the exemption. *See* **Retail cost when new (RCWN)** on page 63 of this guide for information on determining the "retail cost when new".

[K.S.A. 79-201w; PVD Directive 95-030]

For purposes of the $1500 exemption an *"item"* is generally going to be a single line item as it is reported on a rendition. Exceptions to this general rule are:

1. if the line item represents a group of like goods that can be used independently and they have the same or similar cost, the line item is actually several *"items"*. The RCWN of each *"item"* may qualify for the exemption.
2. in that an "item" is the smallest quantity that may be used independently, one pen, one sheet of paper or one rubber band represents a material and supply "item". The RCWN of each *"item"* that can be independently used may qualify for the exemption. [PVD Directive 95-030]

NOTE: Taxpayers are not required to list any *"item"* of commercial/industrial machinery and equipment with a "retail cost when new" of $1500 or less per *"item"*. *However*, taxpayers that mistakenly consider their property exempt may be subject to two years back taxes and penalties if the county appraiser determines the property does not qualify for the exemption. [A.G. Opinion 96-7]

Watercraft

Beginning January 1, 2014, personal property in this category is appraised at market value as of January 1 and assessed at 11.5% for 2014, and assessed at 5% for 2015 and after. "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 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.

[K.S.A. 2014 Supp. 79-5501]

Valuing watercraft:

The Division of Property Valuation prescribes the 2016 edition of the *ABOS Online* (Revision date; Winter: December 1, 2015-February 28, 2016). *ABOS Books* (Volumes I and II) of the *ABOS Marine Blue Books* for valuing marine equipment at market value. The 2016 *ABOS CD Rom* which is released in Fall/Winter 2015 [electronic version of *ABOS* guides (Vols. I & II)] is also available through "*Penton Media*". *Unless otherwise noted*, outboard motors, trailers and accessories are <u>not</u> included in the *ABOS* boat value. Package boat values, which include motors and/or trailers, are indicated within the model description *or* with a notation following the model year listing. Stern drive and inboard boat values always include the engine(s) as standard.

- ***NOTE***: The "Avg. Trd-In" value from 2016 edition (January to April) of the *NADA Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide* (*NADA*) and the "Estimated Avg. Trade-In Value Less Repairs - High" value from the September 1, 2015- February 28, 2016 Edition of the *Powersport Blue Book* by *"Price Media"* may be used to value personal watercraft if its values better reflect the local market.

- **2016 Models** - Use the "Estimated Avg. Trade-In Value Less Repairs - High" value for a comparable 2015 model from the *ABOS* guides to value boats, outboard motors, boat trailers and personal watercraft. Trend the value up when appropriate; use appraisal judgment.

- **2015 to 2005 Models** - Use the "Estimated Avg. Trade-In Value Less Repairs - High" value from the *ABOS* guides to value boats, outboard motors, boat trailers and personal watercraft.

- **2004 and older Models** - Use the "Estimated Avg. Trade-In Value Less Repairs - High" value from the *ABOS* guides to value boats, outboard motors and boat trailers.

- Use values established by a study of the local market for models that cannot be found in the *ABOS* or *Powersport* guides. The procedure used must reflect the local market and be documented.

The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.

[K.S.A. 79-1412a Sixth; PVD Directive 98-036; K.S.A. 79-1456]

NOTE: Sailboards are exempt from personal property taxation pursuant to K.S.A. 79-201c.

Proration of Watercraft:

K.S.A. 2013 Supp. 79-306e outlines the procedures for prorating watercraft that 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.

For the 2003 tax year and thereafter, watercraft that meet the statutory definition can qualify for a prorated value if:

1) acquired or sold after January 1st **AND**,
2) the county appraiser is notified of the acquisition or sale on or before December 20th

- **Watercraft acquired after September 1st are not taxable for the year they are acquired.**
- **Watercraft that are acquired after January 1st, are not subject to filing penalties for the tax year in which they are acquired.**
- **Watercraft may be prorated off anytime through the tax year when timely notification of a sale is given by the owner.**
- **Following notification, the county appraiser shall calculate the new tax roll value and send a new notification of value or a revised notification of value based on the number of months the watercraft is located in the county.**

In cases where the county appraiser discovers a watercraft, an attempt should be made to determine if the owner held possession on January 1st. If the owner held possession on January 1st, the watercraft should have been listed with the county appraiser on or

before March 15th therefore penalties would apply, and in this case K.S.A. 79-306e is not applicable.

Questions about the notification period:

1) What happens when the owner reports the disposition after December 20th?

   The county appraiser should not prorate the value of a watercraft when the owner fails to notify the county of its sale within the statutory timeframe (on or before December 20th in the year of the sale). The watercraft will remain on the tax roll at its full market value for that tax year

   [K.S.A. 79-1701 & 79-1702; K.S.A. 79-306e]

2) What happens when the owner *does not report* the acquisition of a taxable watercraft that occurred after January 1st?

   The county appraiser has the responsibility to list all taxable personal property. If a watercraft is discovered as having tax situs after January 1st, the county appraiser adds the watercraft on the tax roll at its full market value and sends notification of value to the owner. [K.S.A. 79-101, 79-1426, 79-1455, 79-1461]

Prorating the Value of a Watercraft

K.S.A. 2013 Supp. 79-306e specifies that the value of a watercraft should be prorated under certain circumstances based upon a fraction. The numerator of the fraction is the number of months, or *major portion* thereof, such watercraft was owned. The denominator is the 12 months of the tax year. We interpret the *major portion* of a month to mean over one-half of the month.

1. Prorating the value between buyer and seller when the watercraft is taxable for the entire tax year:

Two fractions are needed: one for the buyer, one for the seller. For the numerators of each fraction, divide the 12 months of the tax year between the buyer and seller based upon ownership. The month of the transaction is given to the party that owned the watercraft more than one-half of the month. The total value of the watercraft is split between the buyer and seller based upon the following:

	Total Value of the Watercraft
X	(Number of Months Owned / 12 Months in the Year)
	Prorated Value

Each calendar year has 7-8 months with an odd number of days. (January, March, May, July, August, October, December and February during leap years). Every odd-numbered month has one day with the same number of days on either side. To expedite matters, if a transaction occurs on the 16th day of a 31-day month, or on the 15th day of a 29-day month**, you may split the month in half** for purposes of the above calculation. Otherwise, you must determine the exact hour the transaction was complete to know which party owned the boat more than half the month. We believe the former approach is efficient, less intrusive, fair, and still satisfies legislative intent.

2. **Prorating the value when the watercraft is <u>taxable for only a portion of the year</u>:**

One fraction is needed. Count the number of months the watercraft was owned and taxable**.** The month of the transaction is included in the numerator **if** there is a clear showing it was owned for more than half of the month. The total value of the watercraft is prorated for tax purposes based upon the following:

	Total Value of the Watercraft
X	<u>(Number of Months Owned / 12 Months in the Year)</u>
	Prorated Value

Again, 7 to 8 months out of the year have an odd number of days (8 months during leap years). If a sale occurs on the 16th of a 31-day month, or on the 15th day of a 29-day month, **do not** split the month in half and include it in the numerator. When a watercraft is taxable only a portion of the year, do not include the transaction month unless there is a clear showing the watercraft was owned over half of the month.

3. **If a watercraft is acquired after <u>September 1</u>, do not list the watercraft for taxation in the hands of the buyer for the tax year.**

Prorated Value Examples

Example 1 – Acquisition:

A buyer purchases a watercraft from a dealer on **March 15, 2015.** The watercraft is taxable in the hands of the new buyer. The watercraft is exempt in the hands of the seller, because it qualifies for the merchant's inventory exemption. The watercraft is only taxable for a **portion of the tax year**. The watercraft is worth $6,000. Calculate the taxable value of the watercraft for tax year 2015 in the hands of the *buyer*.

$6,000 (Total Value)
X (10 Months / 12 Months)
$5,000 (Taxable Portion of Watercraft)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
		1*	2	3	4	5	6	7	8	9	**10**

* March **is** counted because the buyer **clearly** owned the watercraft for the majority portion, or for over half of the 31-day month. The buyer owned the watercraft for part of the day on March 15. In addition, the buyer owned the watercraft 16 full days from March 16, 2015, through March 31, 2015. Just looking at the 16 full days of ownership, we see that 16 / 31 full days in the month of March = 51.6%, or over half of the month of March. Thus, we know the buyer owned the watercraft for more than half the month.

Example 2 – Acquisition:

A buyer purchases a watercraft from a dealer on **April 15, 2015.** The watercraft is taxable in the hands of the new buyer. The watercraft is exempt in the hands of the seller, because it qualifies for exemption by virtue of being merchant's inventory. The watercraft is taxable for a **portion of the tax year.** The watercraft is worth $6,000. Calculate the taxable value of the watercraft for tax year 2015 in the hands of the *buyer*.

$6,000 (Total Value)
X (9 Months / 12 Months)
$4,500 (Taxable Portion of Watercraft)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
			1*	2	3	4	5	6	7	8	**9**

* April **is** counted. The buyer **clearly** owned the watercraft for part of the day on April 15, 2015 and for 15 full days from April 16, 2015 through April 30, 2015. We know that 15 full days of ownership / 30 days in April is exactly half, or 50% of the month. The

additional partial day of ownership on April 15, 2015 pushes the buyer's ownership period to over half of the month. Therefore, April counts as a full month.

Example 3 – Acquisition:

A buyer purchases a watercraft from a dealer on **May 17, 2015.** The watercraft is taxable in the hands of the new buyer. The watercraft is exempt in the hands of the seller because it qualifies for the merchant's inventory exemption. The watercraft is taxable for a **portion of the tax year.** The watercraft is worth $6,000. Calculate the taxable value of the watercraft for tax year 2015 in the hands of the *buyer*.

	$6,000 (Total Value)
X	(7 Months / 12 Months)
	$3,500 (Taxable Portion of Watercraft)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
				*	1	2	3	4	5	6	**7**

* May is **not** counted because the buyer did not own the watercraft for the majority portion, or for over half of the 31-day month. The buyer owned the watercraft for part of the day on May 17. In addition, the buyer owned the watercraft for 14 full days from May 18, 2015, through May 31, 2015. Even if the buyer had owned the watercraft for 15 full days, 15 / 31 days is only 48%, or less than half the month of May. Thus, we know the buyer owned the watercraft for less than half the month.

Example 4 – Acquisition:

A buyer purchases a watercraft from a dealer on **September 15, 2015.** The watercraft will be taxable in the hands of the new buyer. The watercraft is exempt in the hands of the seller because it qualifies for the merchant's inventory exemption. The watercraft is taxable for a portion of the tax year. The watercraft is worth $6,000. Calculate the taxable value of the watercraft for tax year 2015 in the hands of the *buyer*.

$0 – The watercraft was acquired **after** September 1, 2015, and is not taxable in the hands of the buyer for tax year 2015. It will be taxable for tax year 2016.

Example 5 – Sale & Acquisition:

A seller sells a watercraft to a buyer on **March 16, 2015.** The watercraft is taxable for the entire tax year. The watercraft is worth $6,000. Calculate the taxable value of the watercraft for tax year 2015 in the hands of the *buyer* and the *seller*.

	Seller:	*Buyer:*
	$6,000 (Total Value)	$6,000 (Total Value)
X	(2.5 Months / 12 Months)	9.5 Months / 12 Months
	$1,250 (Taxable Portion of Watercraft)	$4,750 (Taxable Portion)

Seller:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	2	**2.5***									

Buyer:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
		.5*	1.5	2.5	3.5	4.5	5.5	6.5	7.5	8.5	**9.5**

March is split.* March has 31 days. The sale occurred on March 16. Both parties owned the watercraft for the same number of full days in March. (Seller: 15; buyer: 15). The exact time the watercraft was sold is unknown. Absent a **clear** showing that one of the parties owned the watercraft for more than half the day on March 16, 2015, March is simply split in half and divided between the buyer and seller.

Example 6 – Sale:

A seller sells a watercraft to an out-of-state buyer on **March 16, 2015.** The buyer immediately takes the watercraft outside the state of Kansas. The watercraft is worth $6,000. The watercraft is taxable in Kansas in the hands of the seller. The watercraft is taxable a **portion of the tax year**. Calculate the taxable value of the watercraft for tax year 2015 in the hands of the *seller*.

	$6,000 (Total Value)
X	(2 Months / 12 Months)
	$1,000 (Taxable Portion of Watercraft)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	**2**	*									

* Absent a **clear** showing that the seller owned the watercraft for more than half the day on March 16, 2015, March is **not** counted. Here, the seller owned the watercraft for a partial day on March 16, 2015. We only know clearly that the seller owned the watercraft for 15 full days in March. (15 full days / 31 full days = 48%). We cannot conclusively find that the seller owned the watercraft for over half of March. Therefore, March is not counted.

Example 7 – Sale:

A seller sells a watercraft to a buyer on **November 15, 2015.** The watercraft is taxable in Kansas only in the hands of the seller (note "Example 4.") for the current tax year. The watercraft is worth $6,000. Calculate the taxable value of the watercraft for tax year 2015 in the hands of the *seller*.

$6,000 (Total Value)
X (10 Months* / 12 Months)
$5,000 (Taxable Portion of Watercraft)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	2	3	4	5	6	7	8	9	**10**	*	

* November is **not** counted because the seller did not own the watercraft for the majority, or for over half of the 30-day month. The watercraft was owned for a partial day on November 15, 2015. In addition, the watercraft was owned for 14 full days. Even assuming the watercraft was owned for 15 full days (which has not been demonstrated), 15 days / 30 days = 50%. Thus, we know the watercraft was not owned for more than half of the month.

Example 8 – Trade after September 1 (Sale & Acquisition; buyer and seller are same person):

A new watercraft is purchased on **September 25, 2015.** It replaces another watercraft that is currently on the tax roll. The "sold" watercraft is taxable *only* for the portion of the tax year it was owned. The "acquired" watercraft is **not** taxable *if* it is acquired after September 1. The "sold" watercraft is worth $6,000. The "acquired" watercraft is worth $8,000. Calculate the taxable value of each watercraft for tax year 2015.

Sold:
$6,000 (Total Value)
X (9 Months / 12 Months)
$4,500 (Taxable Portion of Watercraft)

Acquired:
$8,000 (Total Value)
X 0 Months / 12 Months
$0 (Taxable Portion)

Sold:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	2	3	4	5	6	7	8	**9***			

* September **is** counted because the *"sold"* watercraft was clearly owned for the major portion of the month; at least 24 full days of the 30-day month (24 days / 30 days = 80%). Therefore, September counts as a full month.

Acquired; **$0** – The *watercraft* was acquired after September 1, 2015, it is **not** taxable for tax year 2015. It will be taxable for tax year 2015.

K.S.A. 2013 Supp. 79-306e: Proration of Watercraft

(a) The value for property tax purposes of any watercraft, as defined by section 10, and amendments thereto, which is acquired or sold after January 1 and prior to September 1 of any taxable year shall be equal to the value determined therefor pursuant to section 10, and amendments thereto, multiplied by: (1) In the case of a sale, a fraction the numerator of which is the number of months, or major portion thereof, such watercraft was owned by the record owner thereof during the taxable year in which such watercraft was sold, and the denominator of which is 12; and (2) in the case of an acquisition, a fraction the numerator of which is the number of months, or major portion thereof, remaining in the taxable year after the date of acquisition by the record owner thereof, and the denominator of which is 12.

(b) ***On or after July 1, 2007***, notice of the acquisition or sale of any such watercraft shall be provided by the record owner thereof to the appropriate county appraiser ***on or before December 20 of the year of*** such acquisition or sale. Upon receipt of such notice, and after computation of the value of any such watercraft in accordance with the provision of subsection (a), a notification or revised notification of value shall be mailed to the taxpayer.

(c) Watercraft acquired after September 1 of a taxable year shall not be subject to assessment and taxation for such year, except as provided by paragraph (1) of subsection (a).

(d) The provisions of this section shall apply to all taxable years commencing after December 31, 2013.

Personal Property Filing Penalties

By law, all tangible personal property subject to taxation must be listed and assessed as of the first of January each year in the name of the owner. Individuals, companies and corporations that own or have tangible personal property subject to their control on January 1st, must list the property with the county appraiser on or before March 15th. When March 15th falls on a day other than a regular business day, the first business day following the deadline is considered timely. [K.S.A. 79-301, 79-303, 79-306, 79-1457]

The county appraiser may grant the taxpayer an extension to file if the taxpayer submits a request in writing on or before the March 15th deadline, stating just and adequate reasons for the extension. When an extension is granted and the taxpayer fails to file by the extended deadline, penalties are calculated from the March 15th deadline, not the extended deadline. [K.S.A. 79-1422, 79-1457]

The county appraiser is required by law to apply a penalty to the assessed value of personal property that is not listed by the March 15th deadline. However, the law does not give the appraiser (or county commissioners) the authority to abate, waive or refund penalties. By law, *only* the Kansas Court of Tax Appeals (COTA) has the authority to abate or refund filing penalties whenever excusable neglect on the part of the person, required to file the statement can be shown. Whenever the taxpayers do not agree with the filing penalty applied to their personal property, the taxpayer must file a grievance application with the COTA requesting that the penalty be abated or refunded. All grievance applications are filed in the county where the penalty was incurred. Grievance applications are available from the county appraiser's office or the COTA website @ www.kansas.gov/cota. [K.S.A. 79-1422]

Motor Vehicles & Watercraft: By law, failure-to-file and late-filing penalties are applied only to personal property that is owned on January 1. Therefore, motor vehicles and watercraft that can be prorated onto and off of the tax roll when they are purchased or sold during the year are not subject to filing penalties. Filing penalties are not applied to property that is not owned on January 1st. [KSA 79-306d, 79-306e]

Oil and Gas: The same filing penalties apply to Oil and Gas property, except that the filing deadline is April 1st instead of March 15th. Refer to K.S.A. 79-332a for more information on oil and gas filing penalties

Late Filing Penalties **[5% - 25%]**

If **within one year following the March 15th filing deadline**, a taxpayer files a listing or an additional listing of personal property, the county appraiser is *required by law* to apply a late filing penalty to the assessed value of the property. The late filing penalty is applied *only* to that portion of the property that was filed after the March 15th deadline. The penalty for late filing is 5% per month up to a maximum of 25%. [K.S.A. 79-1422(a)]

Late filing penalties are applied as follows:

Date Rendition Filed	Penalty
March 16 through April 15	05%
April 16 through May 15	10%
May 16 through June 15	15%
June 16 through July 15	20%
July 16 through March 14 of the following year	25%

Failure to File Penalties **[50%]**

If **within one year following the March 15th filing deadline**, the county discovers personal property that a taxpayer has failed to file, or failed to file a *complete* list of, the county appraiser *must* determine the assessed value of the property and apply a 50% penalty for failure to file. When the taxpayer fails to file a *complete* list of personal property, the penalty is applied *only* to the omitted or underreported portion of the property. [K.S.A. 79-1422(b)]

If the county discovers any personal property that was omitted from the *appraisal* roll after the roll is certified to the county clerk (June 15th), but prior to March 15th of the following year, the *county clerk must* place the property on the *assessment* roll as an added tax and apply a 50% penalty for failure to file.

When the county appraiser applies a failure to file penalty and the taxpayer later files a list of the property within one year of March 15th, the failure to file penalty is *no longer applicable* and the appropriate *late filing* penalty is applied to the assessed value of the property.

Escaped Penalties **[50%]**

If **one year after the March 15th deadline**, the county discovers personal property that was omitted from the *appraisal* roll or underreported for whatever reason, the property shall be considered to have "*escaped*" taxation. The county appraiser *must* determine

the assessed value of the "*escaped*" property and apply a 50% penalty to assessed value of any property which was subject to taxation in any of the two years prior to January 1 of the calendar year in which the "*escaped*" property was discovered. [KSA 79-1427a]

In 1998, the Kansas Court of Appeals ruled that the *"discovery date"* for escaped personal property is the date the property is placed on the tax roll and a bill is sent to the owner.

[The Board of Sedgwick County Commissioners v. Dillon Stores]

Legislation

New Legislation

House Substitute for House Bill 2422

Watercraft Valuation and Taxation

The 2014 legislative session made several changes to the watercraft law passed in 2013 to be implemented January 1, 2014. Watercraft is now 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 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.

The county appraiser will determine the fair market value, or also called the appraised value, of each watercraft as of January first of each year. The following assessment rates will be applied to the appraised value to achieve the assessed value when calculating tax: 11.5% for tax year 2014 and for tax year 2015 and all years after, 5%.

For tax years 2014 and all years after, any calculated tax amount for watercraft of less than $12 will not be less than $12.

Other changes made that will apply to the 2014 tax year are as follows:

- The levy used to calculate the tax on watercraft shall be the county average tax rate from the prior tax year.
- If a watercraft was exempt or could be exempt because the purchase price was $750 or less, it is still considered exempt.
- If a watercraft was exempt or could be exempt because it was commercial and industrial machinery and equipment purchased after June 30, 2006, it is still considered exempt.
- Any boat that is designed to be propelled through the water through human power alone shall be exempt.

House Bill 2422 amending K.S.A. 2013 Supp. 79-5501

Senate Bill 266

Exemption of Amateur-Built Aircraft

The 2014 legislative session added amateur built aircraft used exclusively for recreational or display purposes to the legislation that exempted antique aircraft.

Amateur-built aircraft is defined as aircraft, manned or unmanned, that the major portion of which has been fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation. This bill applies to all taxable years after December 31, 2013.

Senate Bill 266 § 5 amending K.S.A. 79-220

Glossary of Key Terms

Acquisition Cost: The cost to acquire property; can be either a new cost or a used cost.

Ad Valorem: *According to value*.

Appraised Value: The value of a property before the assessment rate/percent is applied.

Appraised Value of Commercial Equipment: The retail-cost-when-new multiplied by the appropriate factor from the CIME Appraised Factor Table.

Assessment: The act, process or an instance of estimating the value of property for taxation.

Assessment Date: The date as of which the assessments for a tax year are made; the assessment date in Kansas is January 1.

Assessment Rate: The percentage the appraised value of a property is multiplied by to determine its assessed value.

Assessed Value: The value on which the tax burden to support local government services, special assessments and public schools is allocated among property owners; the appraised value multiplied by the assessment percentage.

BBC: The measurement in inches from the truck-tractor's front bumper to back of the cab.

BOTA: *Board of Tax Appeals*; state agency to which property values and taxes can be appealed.

CAMA: The *Computer Assisted Mass Appraisal* program used by county appraisers to value real property within the county.

Chassis Cab / Cab and Chassis: Includes the cab, frame, power plant, drive line, suspensions, axles, wheels, tires on a truck; does not include a bed.

CIME: *Commercial/Industrial Machinery and Equipment*

Curb Weight: The empty (dry shipping) weight of the truck without load or driver; includes standard equipment; does not include the bed on a cab & chassis motor vehicle.

GCW or Gross Combined Weight: The allowable loaded weight for a truck-tractor and trailer combined; includes the weight of both units and the cargo; applicable to truck-tractors only.

GVW or Gross Vehicle Weight: The maximum manufacturer recommended weight the axles of the truck can carry; includes the weight of the truck and its bed and any cargo weight placed upon the axles; does not consider the weight of a trailer.

Gross Weight or Declared Weight: *For Registration Purposes (K.S.A. 8-143):* means and includes the empty weight of a truck, or combination of truck or truck-tractor and any type trailer or semi-trailer, plus the maximum weight of the cargo which will be transported thereon; does not include the weight of any travel trailer used for private recreational purposes, vehicles towed by a wrecker.

Heavy Duty Truck (Truck Blue Book): Generally considered a truck having a GVW over 33,000 pounds; vehicles registered 24M or greater are considered a "heavy truck" for valuation and taxation purposes.

IAAO: *International Association of Assessing Officers*

ICC: *Interstate Commerce Commission*

KCC: *Kansas Corporation Commission*

KDOR: *Kansas Department of Revenue*

K.S.A.: *Kansas Statutes Annotated*; statute is another term used for law.

LESSEE: Someone who leases property from someone else.

LESSOR: Someone who leases property he/she owns to someone else.

Light Duty Truck (Truck Blue Book): Generally, a truck with a GVW under 14,000 pounds; vehicles on a one-ton or lighter chassis are referred to as light duty trucks.

Local Governing Entity: Entity with the authority to tax property within its jurisdiction based upon the amount of money necessary to provide its services. Examples: school board, water district, county, city or township.

MOVRS: *Motor Vehicle Registration System* is the state computer program used by county treasurers to process vehicle registration information.

MSO or Manufactures Statement of Origin: *a.k.a. MCO or Manufactures Certificate of Origin* is the original document received from the dealer for a brand new motor vehicle, prior to the vehicle title being issued.

MSRP: *Manufacturers Suggested Retail Price*

MVE-1: The *Motor Vehicle Examination* form used by the Kansas Highway Patrol for inspection of certain vehicles, such as out-of-state, assembled or kit vehicles.

Medium Duty Truck (Truck Blue Book): Generally considered a truck having a GVW between 14,001 and 33,000 pounds.

Mill Levy: The *tax rate* applied to the assessed value. One mill is one dollar per $1,000 dollars of assessed value. To calculate tax dollars, divide the mill levy by 1,000 and then multiply by the assessed value. The mill levy for a local governing entity is determined by dividing its budget by the taxable assessed value in its district.

Net Weight: The dry shipping weight of the truck *only*; the same as curb weight.

Personal Property: *"…every tangible thing which is the subject of ownership, not forming part or parcel of real property"* as defined in K.S.A. 79-102.

PVD: The *Property Valuation Division* is the division within the Kansas Department of Revenue which directs and assists counties in the valuation of property, as required by Kansas law.

RCWN: The *Retail Cost When New* is the dollar amount an item would cost when it is new at the retail level of trade.

Rendition: The form used by the taxpayer to list all taxable personal property owned or in his control as of January 1; must be submitted annually to the county appraiser.

Situs: The location of property for taxation purposes.

Stripped Chassis / Chassis Only: Includes the frame, power plant, drive line, suspensions, axles, wheels, and tires for a motor vehicle; does not include a cab, body or a bed; is considered an incomplete vehicle which cannot be driven on roadways.

Taxing District: The geographic area over which a local governing entity provides services and has taxing authority.

Tax Roll: The list of taxable property within a jurisdiction; includes the name of the owner, the assessed value, the mill levy and the property tax.

Tax Unit: A geographic area within the county for which the total mill levy is the same.

Truck Bed: A piece of equipment mounted behind the cab of the truck which is designed to haul or carry property. Example: flat or box bed, concrete-mixer, trash-packer, etc.

Truck Body: The outer shell of a motor vehicle, which is mounted to a stripped chassis, covers the chassis from bumper to bumper. Example: step-van body (UPS truck); bus or ambulance body, etc.

VIN: The *Vehicle Identification Number* which is used to identify a motor vehicle; standardized to 17 digits in 1981; usually found stamped on the driver's side corner of the dashboard and is listed on the vehicle title and registration.

Watercraft: 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.