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2020 Personal Property Guide

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2020 Personal Property Guide Changes

The following are notable changes in the 2020 guide:

Moved penalty section from back to front of guide.

Moved CIME *Economic Lives* tables to Appendix C

Updated RCN values based on available information

Added more language to Watercraft section to clarify “human powered” exemption as stated in KSA 79-5501

Updated rendition

Annual value updates to 16M-20M and minimum value tables, labeled table footers to indicate class codes (CL) and years (YR) included on page to simplify table navigation. For example: CL001-055YR2021-2007, indicates that page contains class codes from 001 to 055 for years 2021 down to 2007.

Other guide changes may consist of dates, page numbers, formatting, and additional language for clarification.

Signatures: The *taxpayer* is the owner of the personal property or the owner’s parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner, or agent who is regularly and continuously employed by the taxpayer.

The *“personal property form/tax rendition preparer”* is any person who prepares the tax statement for compensation and is not a person who is regularly and continuously employed by the taxpayer.

A taxpayer may not circumvent the law by merely appointing a “personal property tax rendition form preparer” as the taxpayer’s agent. A “Declaration of Representative or Agent” does **NOT** alleviate the need for both signatures.

Please be advised that renditions not having both signatures when applicable are subject to penalty. (K.S.A. 79-301, K.S.A. 79-303, K.S.A. 79-305a, K.S.A. 79-306, K.S.A. 79-1422)

Please be certain to note that all renditions are to be signed by the taxpayer AND the tax rendition preparer.

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 17-048, 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 <http://www.ksrevenue.org/pvdindex.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. 2015 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. 2015 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 1/2” 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. 2015 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. 2015 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.

Building 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

Miscellaneous

Building Components

Air Conditioning-Central	Real
Air Conditioning-Package with Duct Work	Real
Air Conditioning-Wall/Window Unit	Personal
Cold Storage-Built-In (where they are the primary function of the structure)	Real
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
Incinerator	Personal
Overhead Walkway	Real
Utility Shed (affixed to slab or foundation)	Real
Satellite Dish	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

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-Teller Vue	Personal
Surveillance System	Personal
Safe-Built-In	Real
Safe-Moveable	Personal

	Money Machine or Mini Bank	Personal
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 & Wiring	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
Commercial Greenhouses		
	Plastic on Framing	Real
	Heating System	Real

Apartments	Carpeting (installed and attached)	Real
	Built-Ins (ranges, dishwashers, garbage disposals)	Real
Photo Booths	Photo mat, 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
Crane ways	Integrated with Building Structure	Real
	Independent of Building Structure	Personal
	Crane Motor and Mechanism	Personal

Personal Property Calendar

- January 1** Assessment date for the tax roll. [K.S.A. 79-301, 79-1455]
- March 1** Deadline for IRB/Economic Development property owners to file the Annual Claim for Exemption Form with the county appraiser. [K.S.A. 79-210]
- March 15** Deadline for taxpayers to report all taxable personal property (except for oil and gas property) owned or in their possession on January 1 to avoid late filing penalties. This report or rendition must be signed by the owner or authorized agent of the property and submitted to the county appraiser's office. [K.S.A. 79-306]
- April 1** Deadline for taxpayers to report oil and gas properties owned or engaged in operation of as of January 1 to avoid late filing penalties. This report, or rendition, must be signed by the owner or authorized agent of the property and submitted to the county appraiser's office. [K.S.A. 79-332a]
- May 1** Deadline for the county appraiser to notify taxpayers of the valuation and classification of personal property (including oil and gas). [K.S.A. 79-1460]
- May 15** Deadline for taxpayers to schedule an appeal of the valuation or the classification of personal property (including oil and gas). [K.S.A. 79-1448]
- June 1** Deadline for appraiser to certify personal property assessment roll to the county clerk. [K.S.A. 79-1467]
- Dec. 15** Deadline for county treasurers to mail tax statements. [K.S.A. 79-2001]
- Dec. 20** Deadline for full or first half property taxes to be paid to the county treasurer to avoid penalties or interest. [K.S.A. 79-2004a]
- May 10th** Following year-Deadline for second half property taxes to be paid to the county to avoid penalties or interest. [K.S.A. 79-2004a]

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 Board of Tax Appeals (BOTA) 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 BOTA 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 BOTA website @ <http://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]

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, <i>except</i> 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, <i>except</i> railroad personal property including inventories thereof which shall be assessed 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 seven 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.	5%

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:

- 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
- 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))
- 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). Residential personal property manufactured homes are 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 Depreciation*, 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 <https://www.ksrevenue.org/pvdindex.html> 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 **State Assessed Exemption** (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 <https://www.ksrevenue.org/pvdindex.html>

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’s 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 system (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]

<u>First Letter of Last Name</u>	<u>Registration Renewal Month</u>
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 **Vehicle Identification Number (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	7001 – 8000 LBS GVW	Check Digit	2013 Model	Dearborn, MI Plant
Truck, Complete	F150, 4X4, Super Crew Eco boost 3.5L, V-6 Engine			Serial Number

VIN Model Year Codes (10th digit)

Year	Code	Year	Code	Year	Code	Year	Code	Year	Code
1980	A	1990	L	2000	Y	2010	A	2020	L
1981	B	1991	M	2001	1	2011	B	2021	M
1982	C	1992	N	2002	2	2012	C		
1983	D	1993	P	2003	3	2013	D		
1984	E	1994	R	2004	4	2014	E		
1985	F	1995	S	2005	5	2015	F		
1986	G	1996	T	2006	6	2016	G		
1987	H	1997	V	2007	7	2017	H		
1988	J	1998	W	2008	8	2018	J		
1989	K	1999	X	2009	9	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). 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, is not adjusted 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.

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

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

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

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

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 for Taxed When Tagged and 16M/20M Motor Vehicles (cont)

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

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

Property Tax Exceptions in MOVRS

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:

<u>Exception</u>	<u>Description</u>
Antique:	Any vehicle more than 35 years old. Exempt from registration but are taxable.
State Assessed:	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	Motor Vehicles owned by non-resident full-time 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:	Motor vehicles owned by Kansas resident full-time regular military stationed out of Kansas and vehicles maintained outside of state, stationed in Kansas, mobilized, or deployed. Additionally, motor vehicles owned by Kansas resident full-time active guard and reservist personnel who are “ <i>mobilized and deployed</i> ” or on “ <i>Active Guard or Reserve (AGR)</i> ” 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 <u>or</u> Non-highway titled	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.
County Assessed (MB): Motorized Bicycle	Motorized bicycles are assessed by the county appraiser for property tax purposes.

<u>Exception</u>	<u>Description</u>
County Assessed: Exempt \$750 or less	Registered items with a purchase price of \$750 or less
Humanitarian Exempt:	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	Motor vehicles of entities specified as exempt by 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	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	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:	RVs that qualify for military exemption under the federal Service Members Civil Relief Act, or K.S.A. 79-5107(e), K.S.A. 79-5121(e)

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 may 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 17-048; 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 **Vehicle Identification Number (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)

- **2020 & 2021 Models** – Use the “Sugg. List” value from the January-April 2020 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 2019 model to estimate market value.
- **Alternate Method:** Use the “Base Value – High” value from the December 1, 2019 Revision Date of the *Powersport Blue Book* by “Penton Media” and multiply by 85%.
- **2019 – 1999 Models** – Use the “Clean Trade-In W/S” value from the January-April 2020 Edition of the *NADA Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide*. Do not factor this value. Alternate Method: Use the “Base Value – High” value from the December 1, 2019 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)

- **2020 & 2021 Models** – Use the MSRP given on the “Kansas Vehicle Property Tax Check” estimator, it will calculate the market value for you. 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>
- **2020 & 2021** – When not using the estimator, use the MSRP when first offered new from *NADA Official Used Car Guide*, times 85% as the market value.
- **2019 – 2013 Models** – Use the “Clean Trade In” value from the January 2020 Edition of the *NADA Official Used Car Guide*. Do not factor this value.
- **2012 – 2001 Models** – Use the “Clean Trade In” value from the January 2020 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 “Wholesale Value” from the January 1, 2020 revision date of the **Automobile Red Book Online**. **DO NOT** factor this value.
- The “Retail” value, multiplied by 83%, from January 1, 2020 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 2020 Edition of the *NADA Official Commercial Truck Guide*.
- For model years 2012 – 2003 only – multiply the 2013 “Trade In” value from the January 2020 Edition of the *NADA Official Used Car Guide* by the appropriate percent good factor listed below to “estimate” market value:

Model Year	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
% 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 may 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 17-048; 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

- **2020 & 2021 Models** – Use the “MSRP” for a 2021 model from the January 1, 2020 Edition of the *Truck Blue Book Online* and multiply by 70% to “estimate” the market value of the vehicle. If the 2020 model is not listed, use the “MSRP” for the same 2019 model from the *Truck Blue Book Online* and multiply by 70% to “estimate” the market value of the vehicle.
- **2019 – 1981 Models** – Use the “Retail” value from the January 1, 2020 Edition of the *Truck Blue Book Online* and multiply by 83% to “estimate” market value.
- **2019 – 1981 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 2020 Edition. **DO NOT factor this value.**

Second Option for Valuing

- 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 2010 model from the January 1, 2020 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	2009	2008	2007	2006	2005	2004	2003	2002
% Good Factor	85%	72%	64%	55%	46%	39%	33%	28%

Model Year	2001	2000	1999	1998	1997	1996	1995	1994
% 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 “Retail” value from the January 1, 2020 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 may 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 17-048; 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.

16M/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 class code charts.

[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”*. 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”*, 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.

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)
- The model year of the vehicle and its class code are used to determine the “appraised value” (*see* the 16M/20M appraised value chart in Appendix B)
- 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 cannot 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 not 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

2020 Calendar Year 16M/20M Minimum Appraised Value Chart

Appraised values will result in an annual \$12 min/max tax for motor vehicles 1980 or older and an annual \$24 min tax for motor vehicles 1981 and newer as required by KSA 79-5105(a). Appraised values are for a full calendar year and will be less if prorated. The assessment rate for 16M/20M motor vehicles is 20%.

County	2020 Motor Vehicle Mill Levy	1980 & Older	1981 & Newer	County	2020 Motor Vehicle Mill Levy	1980 & Older	1981 & Newer
Allen	0.135863	442	883	Linn	0.095303	630	1,259
Anderson	0.139735	429	859	Logan	0.117856	509	1,018
Atchison	0.122649	489	978	Lyon	0.124268	483	966
Barber	0.148014	405	811	Marion	0.138300	434	868
Barton	0.152051	395	789	Marshall	0.117001	513	1,026
Bourbon	0.159273	377	753	McPherson	0.099493	603	1,206
Brown	0.085188	704	1,409	Meade	0.122231	491	982
Butler	0.132628	452	905	Miami	0.109999	545	1,091
Chase	0.122476	490	980	Mitchell	0.152563	393	787
Chautauqua	0.163620	367	733	Montgomery	0.146301	410	820
Cherokee	0.105407	569	1,138	Morris	0.139695	430	859
Cheyenne	0.141865	423	846	Morton	0.144457	415	831
Clark	0.199933	300	600	Nemaha	0.089741	669	1,337
Clay	0.134752	445	891	Neosho	0.158223	379	758
Cloud	0.153621	391	781	Ness	0.135224	444	887
Coffey	0.071388	840	1,681	Norton	0.129551	463	926
Comanche	0.161877	371	741	Osage	0.134488	446	892
Cowley	0.145131	413	827	Osborne	0.146059	411	822
Crawford	0.120232	499	998	Ottawa	0.143053	419	839
Decatur	0.119337	503	1,006	Pawnee	0.145636	412	824
Dickinson	0.122970	488	976	Phillips	0.141545	424	848
Doniphan	0.092262	650	1,301	Pottawatomie	0.079868	751	1,502
Douglas	0.113770	527	1,055	Pratt	0.136132	441	881
Edwards	0.145109	413	827	Rawlins	0.110218	544	1,089
Elk	0.162473	369	739	Reno	0.143756	417	835
Ellis	0.087517	686	1,371	Republic	0.140177	428	856
Ellsworth	0.109428	548	1,097	Rice	0.114707	523	1,046
Finney	0.119378	503	1,005	Riley	0.120951	496	992
Ford	0.152447	394	787	Rooks	0.128104	468	937
Franklin	0.135051	444	889	Rush	0.157019	382	764
Geary	0.132923	451	903	Russell	0.152027	395	789
Gove	0.119327	503	1,006	Saline	0.107542	558	1,116
Graham	0.134775	445	890	Scott	0.136861	438	877
Grant	0.074403	806	1,613	Sedgwick	0.101630	590	1,181
Gray	0.113771	527	1,055	Seward	0.144886	414	828
Greeley	0.182352	329	658	Shawnee	0.128911	465	931
Greenwood	0.150015	400	800	Sheridan	0.117576	510	1,021
Hamilton	0.172883	347	694	Sherman	0.112329	534	1,068
Harper	0.142447	421	842	Smith	0.155343	386	772
Harvey	0.126834	473	946	Stafford	0.125652	478	955
Haskell	0.130659	459	918	Stanton	0.181431	331	661
Hodgeman	0.170055	353	706	Stevens	0.147332	407	814
Jackson	0.129093	465	930	Sumner	0.131284	457	914
Jefferson	0.126325	475	950	Thomas	0.143135	419	838
Jewell	0.127445	471	942	Trego	0.140095	428	857
Johnson	0.100261	598	1,197	Wabaunsee	0.126737	473	947
Kearny	0.121696	493	986	Wallace	0.139210	431	862
Kingman	0.142790	420	840	Washington	0.128636	466	933
Kiowa	0.124750	481	962	Wichita	0.135948	441	883
Labette	0.166996	359	719	Wilson	0.115508	519	1,039
Lane	0.168843	355	711	Woodson	0.149324	402	804
Leavenworth	0.108328	554	1,108	Wyandotte	0.150648	398	797
Lincoln	0.140511	427	854				

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. 2015 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”.

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 not 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. 2015 Supp. 79306d, 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:

$8500 \text{ (full yr. value)} / 12 = 708.33333 \text{ (monthly value)} \times 8 = 5666.6666 \text{ or } 5667 \text{ (prorated value)}$

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.

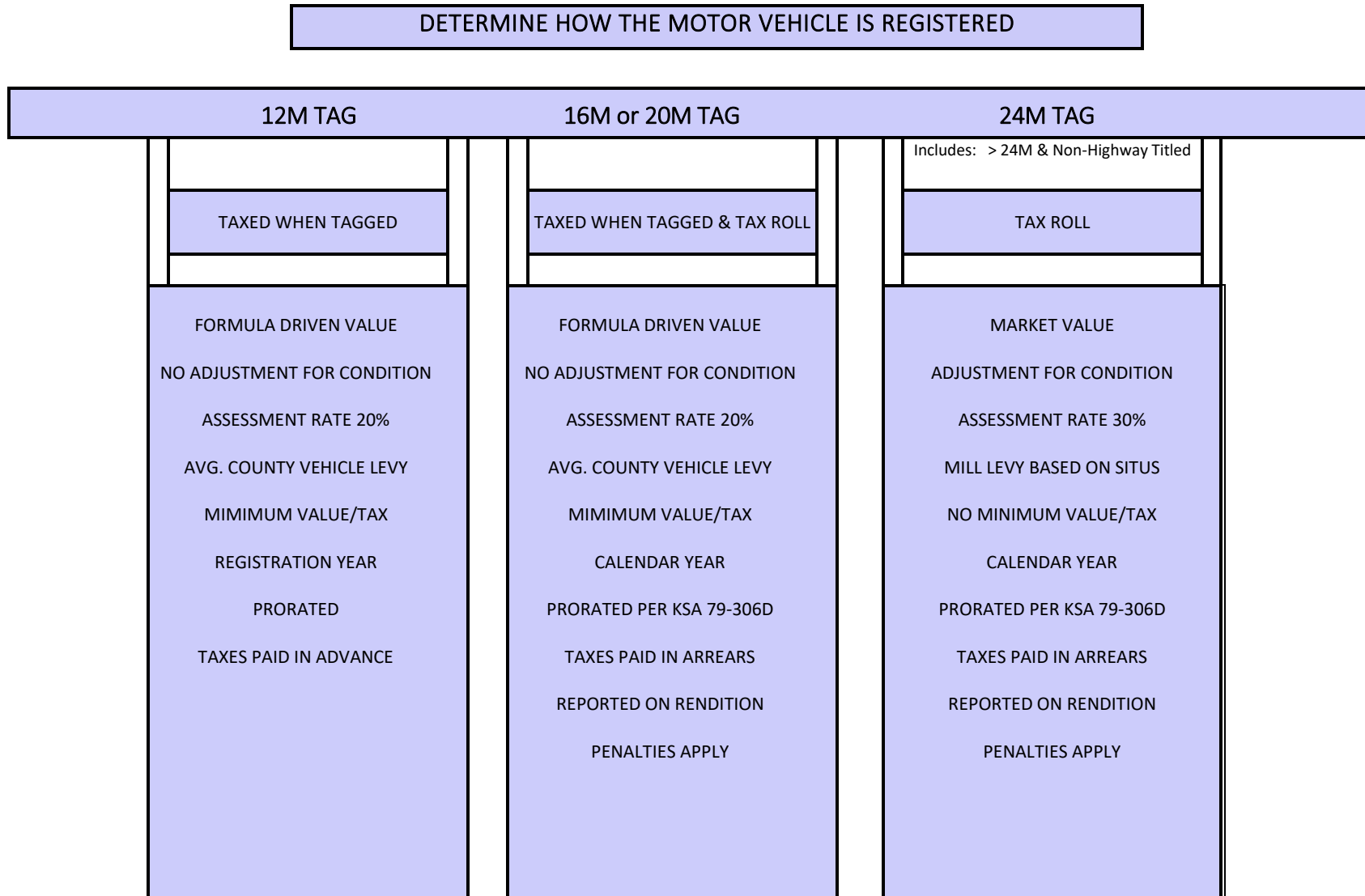
Example:

$8500 \text{ (full yr. value)} \times .666666 \text{ (8-month proration factor)} = 5666.661 \text{ or } 5667 \text{ (prorated value)}$

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 (8 1/2 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 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.

<u>Age Prior to the Calendar Year of Registration</u>	<u>Tax Calculation</u>
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

RV-Titled vehicles, like taxed when tagged, have registration years which are based on parts of two calendar years. When an RV changes age category 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 not be used 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*.

Example: 2020 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

Note:

Motor homes that do not 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]

RV-Titled Vehicle Exemption:

The “RV titled” recreational vehicles owned by military members and/or their spouse that **do not claim Kansas** as their permanent resident state may qualify for exemption under the Service Members Civil Relief Act. Military personnel owning “RV titled” recreational vehicles **claiming Kansas** as a permanent resident state **may** qualify for exemption pursuant to K.S.A. 79-213(l), which was amended to **no longer require** a Board of Tax Appeals order exempting “RV titled” recreational vehicles for military personnel qualifying for exemption per K.S.A. 79-5107(e) and K.S.A. 79-5121(e). An application for exemption should be filed with the Board of Tax Appeals if there is doubt whether the property qualifies for exemption.

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” 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” 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)2962320.

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” 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” 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	\$161,700	N/A	\$96,600	\$142,900
Dsl Eng	\$153,300	\$207,900	\$100,500	\$135,500

Ambulance Percent Good Scale

Mdl Year:	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
% 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 may 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]

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 Ambulances Registered 12M or 16M/20M

Model Year	Type I – Light Duty		Type I – Med/Hvy Duty Diesel	Type II		Type III	
	Gas/Diesel			Gas/Diesel		Gas/Diesel	
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
2015-2019	86	82	108	55	57	81	77
2020	90	86	113	58	60	81	77

Ambulances registered with a 16M/20M tag: use the “Class Codes for Ambulances Registered 12M or 16M/20M” chart 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 Yr:	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Good:	75%	65%	55%	45%	35%	25%	20%	15%	10%	5%

Note: *The county appraiser may 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 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 - 2019 Gas	36	37	33	34	34	35	36	38		
2015 - 2019 Diesel	39	42	51	51	53	54	55	55	56	57
2020 Gas	36	37	33	34	34	35	36	38		
2020 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 (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
Note:	Add 8,000 for wheelchair lift with door							
	Deduct 5,500 for no air conditioning							

Small Bus Percent Good Scale

Mld Year:	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
% Good:	75%	65%	55%	45%	35%	30%	25%	20%	15%	10%

Note: The county appraiser may 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/20M tag: use the “Class Codes for Small Buses 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.

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.

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 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 - 2019 Gas	34	34	35	37	38	39	42	48
2015 - 2019 Diesel	39	40	41	42	43	44	47	53
2020 Gas	34	34	35	37	38	39	42	48
2020 Diesel	39	40	41	42	43	44	47	53

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

Note:

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:	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
% 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:	2019	2018	2017	2016	2015	2014	2013
% Good:	80%	67%	55%	49%	43%	37%	31%

Mdl Year:	2012	2011	2010	2009	2008	2007
% Good:	25%	20%	17%	15%	13%	11%

Note: The county appraiser may 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]

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.

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
2019	Cadillac Commercial	98,000
2019	Lincoln Continental	94,000

Hearse Percent Good Scale

Mdl Year:	2019	2018	2017	2016	2015	2014	2013	2012
% Good:	67%	50%	38%	28%	21%	16%	12%	9%

Note: The county appraiser may 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 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				34
1992	30	32				35
1993 – 1994	31	34				35
1995	33	37				38
1996	35	40				41
1997 – 1999	36	42				42
2000	36	45				42
2001	36	47				46
2002	36	49				47
2003	36	51				47

Class Codes for Hearses Registered 12M or 16M/20M (cont)

2004	51	48
2005 – 2006	51	49
2007	52	50
2008	53	52
2009	56	54
2010 – 2014	57	55
2015 – 2019	58	56
2020	58	56

Hearses registered with a 16M/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.

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.

Limousines

A limousine is defined 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.

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	98,175	110,250	117,600	134,400	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	92,400	107,100	127,050

Yard Tractors Percent Good Scale

Mdl Year:	2019	2018	2017	2016	2015	2014	2013
% Good:	76%	61%	47%	38%	32%	26%	21%
Mdl Year:	2012	2011	2010	2009	2009	2007	2006
% 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%.

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.

The term “Commercial Vehicle” does not include public utility motor vehicles. [K.S.A. 8-143m(a)]

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.saferysys.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 is never included in the "retail cost when new";
- and
- freight and installation costs, added on after the retail price has been set, should not be included in the "retail cost when new" if 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 after the retail cost has been set 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 [a]ll costs normally passed on to the consumer in setting the retail sales price are to be included 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 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. 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.)

Example: A dentist purchased office furniture new 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
		2020	0	1.000	1.000	1.000	1.000	1.000	1.000
		2019	1	.500	.667	.750	.800	.833	.857
		2018	2	.200	.333	.500	.600	.667	.714
		2017	3	.200	.200	.250	.400	.500	.571
		2016	4	.200	.200	.200	.200	.333	.429
		2015	5	.200	.200	.200	.200	.200	.286
		2014	6	.200	.200	.200	.200	.200	.200
		2013 & 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	<u>Appraised factor</u>	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:

$$\begin{array}{rccccccccc} \text{Total Economic Life} & / & \text{Remaining Economic Life} & = & \text{Used Factor} & \times & \text{Used Price} & = & \text{Estimated RCWN} \\ 10 \text{ years} & / & 3 \text{ years} & & (10 - 7) & = & 3.333 & \times & \$465 = \$1,550 \end{array}$$

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 not 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

$$12 \text{ years} \quad / \quad 2 \text{ years} \quad (12-10) = (6) \quad 5 \text{ (limit)} \times \quad \$465 = \$2,325$$

The “*Used Factor*” Table 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 used;
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	<u>Used factor</u>	x 1.429
PVD economic life: 10 years			<i>Estimated RCWN</i>	\$1,715
<i>Used factor: 1.429</i>				

“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.

[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 8 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.

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 2015 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. 2015 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. 2015 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.
10.

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.

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)(F)]

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.
- **Truck Campers and Travel Trailers:** those that do not meet the statutory definition of a “recreational vehicle” and are not “RV” titled.
- **Tiny Homes** – when determined to be personal property
- **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.
- **Marine Equipment:** boat trailers and boat motors that do not qualify as watercraft.

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(F)]

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 may 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 17-048; 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 Online Guide*” or the “*Vref Aircraft Value Reference (Vref)*”, 2016 (volume 4), for valuing airplanes at their market value. The online subscription has helicopters listed for valuing. 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 17-048; K.S.A. 79-1456]

Vref Online: This Internet-based format includes all the information found in the hardcopy, plus the ability to customize an appraisal. **VrefOnline includes Price History Data for each individual airplane and helicopter.**

Note: Vref Publishing includes an average airframe time for each aircraft in the database with the online service. The “airframe hours” or “engine hours” do not need to be edited with the online service.

To use the *VrefOnline.com* guide:

[Step 1] – Go to www.vrefonline.com.

[Step 2] - Look up the make and model for the aircraft in question.

[Step 2] - Locate the year for the model of the aircraft and select.

[Step 3] – Choose “Generate PDF/Print & Save” to print and save a copy of the appraisal report to your computer’s hard drive.

[Step 4] – Use the “Wholesale Value” of the appraisal report.

Note: If or when the county discovers personal property that was omitted from the *appraisal* roll or underreported for whatever reason, the county appraiser *must* place property on the tax roll. The personal property is subject to taxation in any of the two years prior to January 1 of the calendar year in which the “*escaped*” property was discovered. Contact the PVD Personal Property Section at (785) 296-2365 to obtain previous year or years “wholesale value”. [KSA 79-1427a]

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.

- "Low Cost" brand names include Firefly, Head and Avian.
- "High Cost" 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	Low Cost	Average Cost	High Cost
5	42,000	\$19,425	\$24,255	\$26,670
6	56,000	\$22,890	\$25,410	\$27,930
7	65,000	\$23,625	\$26,250	\$28,875
7	77,000	\$24,885	\$27,720	\$30,450
8	90,000	\$25,830	\$28,770	\$31,605
8	105,000	\$28,770	\$31,920	\$35,070
9	120,000	\$30,240	\$33,600	\$36,960
9	140,000	\$32,760	\$36,435	\$40,110
10	160,000	\$35,595	\$37,065	\$40,845
10	180,000	\$35,595	\$39,480	\$43,470
10	210,000	\$37,905	\$42,105	\$46,305
11	250,000	\$45,150	\$50,190	\$55,230

[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.
 $\$24,885$ (RCN/size 7 Low) X 56% (% good based on-air time hours) = $\$13,936$.

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 may 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 17-048; 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 - \$6,900

Gas - \$7,400

[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: 2014 electric cart

$$\$6,900 \text{ (electric) RCN} \times 43\% \text{ (6 years old)} = \$2,967$$

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 may 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 17-048; 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 2020 Edition (January to April) of the *NADA Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide (NADA)* and the September 1, 2019-February 28, 2020 Edition/Revision Date of the *Powersport Blue Book* by “Price Media” for appraising off road vehicles and mopeds at market value.

- **2020 & 2021 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 2020 model to estimate the market value.
- **Alternate Method** – Use the “Basic Value – High” value from December 1, 2019 Edition of the *Powersport Blue Book Online* and multiply by 85%
- **2019 to 1999 Models** - Use the "Clean Trade-In W/S" value from the *NADA* guide.
- **Alternate Method:** Use the “Basic Value – High” value from the December 1, 2019 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 may 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 17-048; K.S.A. 79-1456]

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 2020 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.

- **2020 & 2021 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 2020 model to estimate the market value.
- **2019 and Older Models** - Use the "Average Retail" 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 may 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 17-048; K.S.A. 79-1456]

Note:

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.

Tiny Homes

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

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.

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 <https://app.pricedigests.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.

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. [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]

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, 2018-February 28, 2019).

- **2020 & 2021 Models** - Use the “Base Value - High” value. *OR* if none is listed for a 2020, use “Base Value - High” value of a similar 2019 model to estimate the market value.
- **2019 to 2006 Models** - Use the “Base Value - High” value from the ABOS guides to value outboard motors and boat trailers.
- **2005 and older Models** - Use the “Base Value - 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 may 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 17-048; K.S.A. 79-1456]

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

Watercraft

Beginning January 1, 2014, personal property in this category is appraised at market value as of January 1 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. Any watercraft designed to be propelled through water by human power alone shall be exempt from all property taxes.

[K.S.A. 2015 Supp. 79-5501]

Valuing watercraft:

The Division of Property Valuation prescribes the 2020 edition of the *ABOS Online* (Revision date; Winter: December 1, 2019-February 28, 2020) for valuing marine equipment at market value. *Unless otherwise noted*, outboard motors, trailers and accessories are not 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 2020 edition (January to April) of the *NADA Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide (NADA)* and the "Base Value - High" value from the December 1, 2019 Edition of the *Powersport Blue Book* by "Price Media" may be used to value personal watercraft if its values better reflect the local market.
- **2020 & 2021 Models** - Use the "Base Value - High" value from *Powersport Blue Book Online*, *ABOS Online*, *OR* use "Avg. Trd-In" from *NADA Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide (NADA)*.
- **If none is listed**, use "Base Value- High" value of a similar 2020 model to estimate the market value to value boats, outboard motors, boat trailers and personal watercraft. Trend the value up when appropriate; use appraisal judgment.
- **2019 to 2008 Models** - Use the "Base Value - High" value from the *ABOS Online* or *Powersport Online* guides to value boats, outboard motors, boat trailers and personal watercraft.
- **2007 and older Models** - Use the "Base Value - High" value from the *ABOS Online* or *Powersport Online* 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 may 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 17-048; K.S.A. 79-1456]

Note: Sailboards are exempt from personal property taxation pursuant to K.S.A. 79201c.

Proration of Watercraft:

K.S.A. 2015 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. 2015 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:

$$\begin{array}{l} \text{Total Value of the Watercraft} \\ \times \text{ (Number of Months Owned / 12 Months in the Year)} \\ \hline \text{Prorated Value} \end{array}$$

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 taxable for only a portion of the year:

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:

$$\begin{array}{l} \text{Total Value of the Watercraft} \\ \times \text{ (Number of Months Owned / 12 Months in the Year)} \\ \hline \text{Prorated Value} \end{array}$$

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 September 1, 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**. 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*.

$$\begin{array}{r}
 \$6,000 \text{ (Total Value)} \\
 \times \quad \underline{(10 \text{ Months} / 12 \text{ Months})} \\
 \$5,000 \text{ (Taxable Portion of Watercraft)}
 \end{array}$$

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, through March 31. 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**. 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 2016 in the hands of the *buyer*.

$$\begin{array}{r}
 \$6,000 \text{ (Total Value)} \\
 \times \quad \underline{(9 \text{ Months} / 12 \text{ Months})} \\
 \$4,500 \text{ (Taxable Portion of Watercraft)}
 \end{array}$$

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 and for 15 full days from April 16 through April 30. 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 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**. 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 2019 in the hands of the *buyer*.

$$\begin{array}{r}
 \$6,000 \text{ (Total Value)} \\
 \times \text{ (7 Months / 12 Months)} \\
 \hline
 \$3,500 \text{ (Taxable Portion of Watercraft)}
 \end{array}$$

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, through May 31. 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**. 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 2018 in the hands of the *buyer*.

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

Example 5 – Sale & Acquisition:

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

<u>Seller:</u>	<u>Buyer:</u>
\$6,000 (Total Value)	\$6,000 (Total Value)

$$X \quad \frac{(2.5 \text{ Months} / 12 \text{ Months})}{\$1,250 \text{ (Taxable Portion of Watercraft)}} \quad \frac{9.5 \text{ Months} / 12 \text{ Months}}{\$4,750 \text{ (Taxable Portion)}}$$

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, 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**. 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 the current tax year in the hands of the *seller*.

$$\begin{aligned} & \$6,000 \text{ (Total Value)} \\ X & \quad \frac{(2 \text{ Months} / 12 \text{ Months})}{\$1,000 \text{ (Taxable Portion of Watercraft)}} \end{aligned}$$

* Absent a **clear** showing that the seller owned the watercraft for more than half the day on March 16, March is **not** counted. Here, the seller owned the watercraft for a partial day on March 16. 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**. 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 the current tax year in the hands of the *seller*.

$$\begin{aligned} & \$6,000 \text{ (Total Value)} \\ X & \quad \frac{(10 \text{ Months}^* / 12 \text{ Months})}{\$5,000 \text{ (Taxable Portion of Watercraft)}} \end{aligned}$$

*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, 2018. 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**. 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 the current tax year.

Sold: \$6,000 (Total Value) X <u>9 Months / 12 Months</u> \$4,500 (Taxable Portion of Watercraft)	Acquired: \$8,000 (Total Value) X <u>0 Months / 12 Months</u> \$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, it is **not** taxable for the current tax year. It will be taxable for the next year.

K.S.A. 2015 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.

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.

Appendix A

Personal Property Rendition Form

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

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

County Account Number:	Location of Property if Different Than Mailing Address:
------------------------	---

Owner of Record (please print):	Taxpayer - if different than owner (please print):
---------------------------------	--

Mailing Address:	Daytime Phone Number:
	If Business, Name of Business:
	Type of Business:
	Date Started In County:

CHECK ONE BOX AND SIGN:

I DO HEREBY CERTIFY that the attached schedules contain a true and correct list of all personal property in this county owned or held by me, which is subject to property tax under Kansas law.

I DO HEREBY CERTIFY THAT I DID NOT OWN or control any property in this county subject to personal property taxation.

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

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

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

NOTICE: Every person who owns or holds tangible personal property shall annually list said property for assessment with the county appraiser. Property held but taxable to others, shall be listed in the name of the owner on Schedule 8. Filing Deadline is on or before March 15th. This statement must be signed by the property owner, or the person who is required by K.S.A. 79-303 to list personal property on behalf of the owner. In addition, if this statement is prepared by a tax preparer, this statement must also be signed by the preparer, certifying that the statement is true and correct. The penalty for late filing is 5% per month up to a maximum of 25%, the penalty for failure to file is 50%. This is pursuant to Kansas Statutes 79-301, 79-303, 79-306, and 79-1422.

COUNTY USE ONLY

Tax Unit:		Sec/Twp/Range:	City/Twp Code:	Parcel ID#:				
SCHEDULE / CLASS/ DESCRIPTION			APPRAISED	%	ASSESSED	PEN %	PEN VAL	TOTAL
1	2.1	RESIDENTIAL MOBILE HOMES		11.5%				
2	2.2	MINERAL LEASEHOLD INTERESTS *		25/30%				
3	2.3	PUBLIC UTILITIES (Locally Assessed) *		33%				
4	2.4A	HVY & NON-HWY MOTOR VEHICLE		30%				
4	2.4B	16 & 20m MTR VEH (separate certification)		20%				
5	2.5	COMM INDST M&E		25%				
5	2.6A	OTHER NON-BUSINESS		30%				
6	2.6B	MARINE EQUIPMENT **		30%				
6	2.6C	OTHER COMM		30%				
		WATERCRAFT (separate Const. category)		5%				
TOTALS FOR THIS RETURN:				XXX				
7		PROPERTY HELD BUT TAXABLE TO OTHERS (vending machines, leased equip, etc.)				YES ____		NO ____

* SCHEDULE 2 & SCHEDULE 3 are separate schedules. Contact the county appraiser for a separate Schedule 2 or Schedule 3.
 ** This includes any additional boat trailers and boat motors not included in Watercraft category. See instructions for more details.

INSTRUCTIONS FOR FILING KANSAS PERSONAL PROPERTY ASSESSMENT FORM

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

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

Note: Machinery & Equipment Income Tax Credit has been repealed for all tax years beginning after Dec. 31, 2011. The following is a brief description of the schedules a taxpayer should use to report taxable personal property:

SCHEDULE 1: Personal Property Mobile Homes used for Residential Housing; By law, a mobile home is considered to be personal property unless: (1) the owner (or spouse) of the mobile home also owns the land it is on and (2) the mobile home has a permanent foundation. The method used to value a residential mobile home will be the same, whether classified as real or personal.

SCHEDULE 2: Mineral Leasehold Interests, contact the county appraiser for a separate Schedule 2.

SCHEDULE 3: Public Utilities-Locally Assessed, contact the county appraiser for a separate Schedule 3.

SCHEDULE 4: Motor Vehicles are self-propelled and designed to operate on public roads. List motor vehicles that are tagged to operate at 16,000 pounds or greater or non-highway titled. Micro-utility trucks should be listed on this schedule. Vehicles not designed to operate on public roads are listed on Schedule 5 or 6. Commercial vehicles will be reported to the Commercial Motor Vehicle Office and Central Permit.

SCHEDULE 5: Commercial and Industrial Machinery and Equipment is any tangible personal property used to produce income or depreciated or expensed for IRS purposes which is not exempt, state appraised, or a motor vehicle. All tangible personal property used for commercial and industrial purposes must be listed for property tax purposes unless it is *expressly exempt*, even if the item has been fully depreciated for income tax or record keeping purposes.

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

- (1) A description of the property.
- (2) The year the new or used item was purchased.
- (3) Note whether the item was purchased new ("N") or used ("U").
- (4) The age, in years, of the item at the time it was purchased. If purchased new the age at purchase is 0.
- (5) The cost to acquire the item; in terms of dollar value, not including sales tax or freight and installation costs that are charged separately and readily discernible from the actual retail price of the item.
- (6) through (10) are for county use

Retail cost when new is the cost of the item when first offered new at the retail level, not including sales tax or freight and installation costs charged separately and readily discernible from the set retail price. When items are purchased used, the appraiser will use a formula prescribed by the state to estimate "retail cost when new".

An "item" functions independently, without direct physical attachment to another "part" of machinery and equipment used in the owners business. For example, a keyboard or monitor is a "part" used in conjunction with other "parts" which together form the "item" (computer).

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

SCHEDULE 6: Other personal property not elsewhere classified is any taxable personal property that cannot be listed on Schedules 1 through 5. Personal property that may qualify as "Other" includes off-road motorcycles, ATVs, work-site utility vehicles, snowmobiles, golf carts, race cars, non-commercial trailers, travel trailers that are not Kansas RV-titled, Tiny Home Trailers, etc. Also includes boat trailer and boat motors not listed as Watercraft.

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

SCHEDULE 7: Tangible Personal Property Held But Taxable to Others. Anyone having in their possession or custody taxable personal property belonging to another (e.g.; leased/lease-purchase equipment, vending or game machines, etc.) must list the property in the name of the owner. Exempt entities must also list taxable personal property belonging to others. Refer to Schedule 5 for applicable exemptions.

Watercraft is defined as any boat or vessel designed to be propelled by machinery, oars, paddles, or wind action upon a sail for navigation on the water. Each watercraft may include one trailer and any nonelectric motor or motors necessary to operate such watercraft on the water. Additional trailers and motors must be listed in Schedule 6. **Note: The owner of record must notify the county appraiser of the sale or acquisition of any watercraft. The notification must be given on or before December 20th,** so the value can be prorated for the number of months it is owned.

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

NOTE: By law, in order to promote uniform, equal and accurate assessments, all renditions filed are subject to review by the county appraiser for completeness and accuracy. For the same reason, the county appraiser will also take steps to discover non-filers.

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

SCHEDULE 1: MOBILE HOMES USED FOR RESIDENTIAL HOUSING							County Use		
Manufacturer & Model			Model Year	Width x Length (do not include hitch)	Double or Single	Grade	Condition	Notes	
1.									
Other Additions (sheds, etc.)		Yes	No						

SCHEDULE 4: MOTOR VEHICLES DESIGNED FOR ROAD USE (Do not include Commercial Vehicles)												
Medium/Heavy Duty Trucks, Non-Highway Titled Motor Vehicles, Micro-Utility Trucks, Buses etc..												
Make	Model	Model Year	Tag Weight	Vehicle ID # (17 digits)	Gas /Dsl	Whl Pwr	Brake air/hyd	Lift Y/N	Slpr Y/N	AC Y/N	Rated Seats	County Use
1.												
2.												
3.												
4.												

Cab and chassis truck beds should be listed on Schedule 5 or 6. Motor Vehicles with a current registration tag weight of 12,000 pounds or less pay taxes when registered and should not be listed on this return.

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

Includes trailers, beds on chassis cab trucks, backhoes, forklifts, office furniture, etc., used for business purposes. See Schedule 7 for listing property belonging to others.

See next page for Schedule 6 and Watercraft.

SCHEDULE 7: PERSONAL PROPERTY HELD BUT TAXABLE TO OTHERS						
Refer to Schedule 5 instructions on page 2 for exemptions effective tax year 2007 forward.						
K.S.A. 79-303 & 304: Every person, association, company or corporation having in their possession or custody any taxable personal property belonging to another has the duty to separately list the property in the name of the owner. Includes lease and lease-purchased property, ice machines, vending or game machines, etc. Exempt entities – list taxable property belonging to others here.						
Type: (copier, vending or game machine, phone system, etc.)	ID #	Make/ Model	Owner's Name	Owner's Mailing Address	Owner's Phone	County Use
1.						
2.						
3.						

Note: Include any number(s) that the lessor may use to identify lease or lease-purchase property.

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

SCHEDULE 6: PERSONAL PROPERTY NOT ELSEWHERE CLASSIFIED										
Boat motors not considered Watercraft: Boat motors separated and not listed with a watercraft										
Description (Extra Motor)	Make	Model	Model Year	Horse Power	County Use					
1.										
2.										
TRAILERS: Boat trailers (not listed on Watercraft), Horse, Utility, etc. Trailers used for business should be listed on Schedule 5.										
Description (boat,horse,utility,car,etc.)	Make	Model	Model Year	Length	Purchase Price	Yr of Purchase	No. of Axles	Haul Car?	County Use	
1.										
2.										
TRAVEL TRAILERS & CAMPERS THAT ARE NOT "RV" TITLED: Camping trailers, Slide-Ins (Truck Campers), etc.										
Description (5 th Wheel,camp,slide in, etc.)	Make	Model	Model Year	VIN #	Sink? Y/N	Shwr? Y/N	Toilet? Y/N	Length	No. of Axles	County Use
1.										
2.										
TINY HOME TRAILERS: These will NOT be titled as an RV.										
Make	Model	Model Year	VIN#	Sink? Y/N	Shwr? Y/N	Toilet? Y/N	Purchase Price	Length	Sq. Ft Living	County Use
1.										
2.										
OFF ROAD VEHICLES: Golf Carts, Snowmobiles, Dirt Bikes, ATVs, Work-site Utility Vehicles, etc.										
Description (golf cart, ATV, dirt bike, etc.)	Make	Model	Model Year	Purchase Price	Year of Purchase	Horse Power/CC	Gas/ Elec	# of Wheels	County Use	
1.										
2.										
AIRCRAFT: Airplanes, Helicopters, etc. Owner must provide documentation for engine hours upon request.										
Description (plane, Ultra-light, balloon, etc.)	Make	Model	Year	No. of Engines	Horsepower Per Eng.	Rated Seats	County Use			
1.										
2.										
ALL OTHER PROPERTY NOT ELSEWHERE CLASSIFIED: Machinery and equipment no longer used for commercial purposes, non-business beds on cab and chassis trucks, etc.										
Description	Item Name	Make/Model	Model Year	Purchase Price	Year Purchased	Purchased New or	Material (steel/Alum)	County Use		
1.										
2.										

WATERCRAFT (separate KS Constitutional category)									
K.S.A. 2014 Supp. 79-5501: Watercraft is defined as any boat or vessel designed to be propelled by machinery, oars, paddles, or wind action upon a sail for navigation on the water. Each watercraft may include on trailer and any nonelectric motor or motors necessary for the operation of such watercraft on the water. The \$750 exemption is applicable to the watercraft, boat trailers and non-electric motors on this schedule. Watercraft designed to be propelled through water by human power alone shall be exempt.									
Description (inboard,outboard,sail,etc.)	Make	Model	Model Year	Length	Motor Type (outboard, etc.)	Motor Make/Model	Motor Year	Horse Power	County Use
1.									
2.									

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

Appendix B

16M/20M Minimum Appraised Value Chart

2020 CALENDAR YEAR 16M/20M MOTOR VEHICLE APPRAISED VALUE CHART

Class Code	Mid Pt. Value	MODEL YEAR													
		2021 & 2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
001	375	375	319	271	230	196	166	141	120	102	87	74	63	53	45
002	1,125	1,125	956	813	691	587	499	424	361	307	261	221	188	160	136
003	1,875	1,875	1,594	1,355	1,151	979	832	707	601	511	434	369	314	267	227
004	2,625	2,625	2,231	1,897	1,612	1,370	1,165	990	842	715	608	517	439	373	317
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

2020 CALENDAR YEAR 16M/20M MOTOR VEHICLE APPRAISED VALUE CHART

Class Code	Mid Pt. Value	MODEL YEAR													
		2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
001	375	39	33	28	24	20	17	15	12	11	9	8	6	5	4
002	1,125	116	98	84	71	60	51	44	37	32	27	23	19	16	13
003	1,875	193	164	139	118	101	85	73	62	53	45	38	32	27	22
004	2,625	270	229	195	166	141	120	102	86	74	62	53	45	37	31
005	3,375	347	295	251	213	181	154	131	111	95	80	68	57	48	40
006	4,125	424	360	306	260	221	188	160	136	116	98	83	70	59	49
007	4,875	501	426	362	308	262	222	189	161	137	116	99	83	70	58
008	5,625	578	491	418	355	302	256	218	185	158	134	114	96	80	67
009	6,500	668	568	483	410	349	296	252	214	182	155	132	110	93	78
010	7,500	771	655	557	473	402	342	291	247	210	179	152	127	107	90
011	8,500	874	743	631	536	456	388	329	280	238	202	172	144	121	102
012	9,500	976	830	705	600	510	433	368	313	266	226	192	161	136	114
013	10,500	1,079	917	780	663	563	479	407	346	294	250	212	178	150	126
014	11,500	1,182	1,005	854	726	617	524	446	379	322	274	233	195	164	138
015	12,500	1,285	1,092	928	789	671	570	484	412	350	298	253	212	178	150
016	13,500	1,387	1,179	1,002	852	724	616	523	445	378	321	273	229	193	162
017	15,000	1,542	1,310	1,114	947	805	684	581	494	420	357	303	255	214	180
018	17,000	1,747	1,485	1,262	1,073	912	775	659	560	476	405	344	289	243	204
019	19,000	1,953	1,660	1,411	1,199	1,019	866	736	626	532	452	384	323	271	228
020	21,000	2,158	1,834	1,559	1,325	1,127	958	814	692	588	500	425	357	300	252
021	23,000	2,364	2,009	1,708	1,452	1,234	1,049	891	758	644	547	465	391	328	276
022	25,000	2,569	2,184	1,856	1,578	1,341	1,140	969	824	700	595	506	425	357	300
023	27,000	2,775	2,359	2,005	1,704	1,448	1,231	1,047	890	756	643	546	459	385	324
024	29,000	2,980	2,533	2,153	1,830	1,556	1,322	1,124	955	812	690	587	493	414	348
025	31,000	3,186	2,708	2,302	1,957	1,663	1,414	1,202	1,021	868	738	627	527	443	372
026	33,000	3,391	2,883	2,450	2,083	1,770	1,505	1,279	1,087	924	786	668	561	471	396
027	35,000	3,597	3,057	2,599	2,209	1,878	1,596	1,357	1,153	980	833	708	595	500	420
028	37,000	3,802	3,232	2,747	2,335	1,985	1,687	1,434	1,219	1,036	881	749	629	528	444
029	39,000	4,008	3,407	2,896	2,461	2,092	1,778	1,512	1,285	1,092	928	789	663	557	468
030	41,000	4,214	3,582	3,044	2,588	2,200	1,870	1,589	1,351	1,148	976	830	697	585	492
031	43,000	4,419	3,756	3,193	2,714	2,307	1,961	1,667	1,417	1,204	1,024	870	731	614	516
032	45,000	4,625	3,931	3,341	2,840	2,414	2,052	1,744	1,483	1,260	1,071	910	765	642	540
033	47,000	4,830	4,106	3,490	2,966	2,521	2,143	1,822	1,548	1,316	1,119	951	799	671	564
034	49,000	5,036	4,280	3,638	3,093	2,629	2,234	1,899	1,614	1,372	1,166	991	833	700	588
035	51,000	5,241	4,455	3,787	3,219	2,736	2,326	1,977	1,680	1,428	1,214	1,032	867	728	612
036	53,000	5,447	4,630	3,935	3,345	2,843	2,417	2,054	1,746	1,484	1,262	1,072	901	757	636
037	55,000	5,652	4,804	4,084	3,471	2,951	2,508	2,132	1,812	1,540	1,309	1,113	935	785	660
038	57,000	5,858	4,979	4,232	3,597	3,058	2,599	2,209	1,878	1,596	1,357	1,153	969	814	684
039	59,000	6,063	5,154	4,381	3,724	3,165	2,690	2,287	1,944	1,652	1,404	1,194	1,003	842	708
040	61,000	6,269	5,329	4,529	3,850	3,272	2,782	2,364	2,010	1,708	1,452	1,234	1,037	871	732
041	63,000	6,474	5,503	4,678	3,976	3,380	2,873	2,442	2,076	1,764	1,500	1,275	1,071	899	755
042	65,000	6,680	5,678	4,826	4,102	3,487	2,964	2,519	2,141	1,820	1,547	1,315	1,105	928	779
043	67,000	6,886	5,853	4,975	4,229	3,594	3,055	2,597	2,207	1,876	1,595	1,356	1,139	957	803
044	69,000	7,091	6,027	5,123	4,355	3,702	3,146	2,674	2,273	1,932	1,642	1,396	1,173	985	827
045	71,000	7,297	6,202	5,272	4,481	3,809	3,238	2,752	2,339	1,988	1,690	1,437	1,207	1,014	851
046	73,000	7,502	6,377	5,420	4,607	3,916	3,329	2,829	2,405	2,044	1,738	1,477	1,241	1,042	875
047	75,000	7,708	6,552	5,569	4,734	4,023	3,420	2,907	2,471	2,100	1,785	1,517	1,275	1,071	899
048	77,000	7,913	6,726	5,717	4,860	4,131	3,511	2,984	2,537	2,156	1,833	1,558	1,309	1,099	923
049	79,000	8,119	6,901	5,866	4,986	4,238	3,602	3,062	2,603	2,212	1,880	1,598	1,343	1,128	947
050	81,000	8,324	7,076	6,014	5,112	4,345	3,694	3,140	2,669	2,268	1,928	1,639	1,377	1,156	971
051	83,000	8,530	7,250	6,163	5,238	4,453	3,785	3,217	2,734	2,324	1,976	1,679	1,411	1,185	995
052	85,000	8,735	7,425	6,311	5,365	4,560	3,876	3,295	2,800	2,380	2,023	1,720	1,445	1,213	1,019
053	87,000	8,941	7,600	6,460	5,491	4,667	3,967	3,372	2,866	2,436	2,071	1,760	1,479	1,242	1,043
054	89,000	9,147	7,775	6,608	5,617	4,775	4,058	3,450	2,932	2,492	2,118	1,801	1,513	1,271	1,067
055	91,000	9,352	7,949	6,757	5,743	4,882	4,150	3,527	2,998	2,548	2,166	1,841	1,547	1,299	1,091

2020 CALENDAR YEAR 16M/20M MOTOR VEHICLE APPRAISED VALUE CHART

Class Code	Mid Pt. Value	MODEL YEAR												
		1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	
001	375	4	3	3	2	2	2	1	1	1	1	1	1	
002	1,125	11	10	8	7	6	5	4	3	3	2	2	2	
003	1,875	19	16	13	11	9	8	7	6	5	4	3	3	
004	2,625	26	22	19	16	13	11	9	8	7	6	5	4	
005	3,375	34	29	24	20	17	14	12	10	8	7	6	5	
006	4,125	42	35	29	25	21	17	15	12	10	9	7	6	
007	4,875	49	41	35	29	24	21	17	14	12	10	9	7	
008	5,625	57	48	40	34	28	24	20	17	14	12	10	8	
009	6,500	65	55	46	39	33	27	23	19	16	14	11	10	
010	7,500	76	63	53	45	38	32	27	22	19	16	13	11	
011	8,500	86	72	60	51	43	36	30	25	21	18	15	13	
012	9,500	96	80	68	57	48	40	34	28	24	20	17	14	
013	10,500	106	89	75	63	53	44	37	31	26	22	18	16	
014	11,500	116	97	82	69	58	48	41	34	29	24	20	17	
015	12,500	126	106	89	75	63	53	44	37	31	26	22	18	
016	13,500	136	114	96	81	68	57	48	40	34	28	24	20	
017	15,000	151	127	107	90	75	63	53	45	37	31	26	22	
018	17,000	171	144	121	101	85	72	60	51	42	36	30	25	
019	19,000	191	161	135	113	95	80	67	56	47	40	33	28	
020	21,000	212	178	149	125	105	88	74	62	52	44	37	31	
021	23,000	232	195	163	137	115	97	81	68	57	48	41	34	
022	25,000	252	212	178	149	125	105	88	74	62	52	44	37	
023	27,000	272	228	192	161	135	114	96	80	67	57	48	40	
024	29,000	292	245	206	173	145	122	103	86	72	61	51	43	
025	31,000	312	262	220	185	155	131	110	92	77	65	55	46	
026	33,000	332	279	235	197	166	139	117	98	82	69	58	49	
027	35,000	353	296	249	209	176	147	124	104	87	73	62	52	
028	37,000	373	313	263	221	186	156	131	110	92	78	65	55	
029	39,000	393	330	277	233	196	164	138	116	97	82	69	58	
030	41,000	413	347	291	245	206	173	145	122	102	86	72	61	
031	43,000	433	364	306	257	216	181	152	128	107	90	76	64	
032	45,000	453	381	320	269	226	190	159	134	112	94	79	67	
033	47,000	473	398	334	281	236	198	166	140	117	99	83	70	
034	49,000	494	415	348	293	246	206	173	146	122	103	86	73	
035	51,000	514	432	362	304	256	215	180	152	127	107	90	75	
036	53,000	534	448	377	316	266	223	188	158	132	111	93	78	
037	55,000	554	465	391	328	276	232	195	163	137	115	97	81	
038	57,000	574	482	405	340	286	240	202	169	142	120	100	84	
039	59,000	594	499	419	352	296	249	209	175	147	124	104	87	
040	61,000	614	516	434	364	306	257	216	181	152	128	107	90	
041	63,000	635	533	448	376	316	265	223	187	157	132	111	93	
042	65,000	655	550	462	388	326	274	230	193	162	136	115	96	
043	67,000	675	567	476	400	336	282	237	199	167	141	118	99	
044	69,000	695	584	490	412	346	291	244	205	172	145	122	102	
045	71,000	715	601	505	424	356	299	251	211	177	149	125	105	
046	73,000	735	618	519	436	366	308	258	217	182	153	129	108	
047	75,000	755	635	533	448	376	316	265	223	187	157	132	111	
048	77,000	776	652	547	460	386	324	272	229	192	162	136	114	
049	79,000	796	668	562	472	396	333	280	235	197	166	139	117	
050	81,000	816	685	576	484	406	341	287	241	202	170	143	120	
051	83,000	836	702	590	496	416	350	294	247	207	174	146	123	
052	85,000	856	719	604	507	426	358	301	253	212	178	150	126	
053	87,000	876	736	618	519	436	367	308	259	217	182	153	129	
054	89,000	897	753	633	531	446	375	315	265	222	187	157	132	
055	91,000	917	770	647	543	456	383	322	271	227	191	160	135	

2020 CALENDAR YEAR 16M/20M MOTOR VEHICLE APPRAISED VALUE CHART

Class Code	Mid Pt. Value	MODEL YEAR													
		2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
056	93,000	9,558	8,124	6,905	5,870	4,989	4,241	3,605	3,064	2,604	2,214	1,882	1,581	1,328	1,115
057	95,000	9,763	8,299	7,054	5,996	5,096	4,332	3,682	3,130	2,660	2,261	1,922	1,615	1,356	1,139
058	97,000	9,969	8,473	7,202	6,122	5,204	4,423	3,760	3,196	2,716	2,309	1,963	1,649	1,385	1,163
059	99,000	10,174	8,648	7,351	6,248	5,311	4,514	3,837	3,262	2,772	2,357	2,003	1,683	1,413	1,187
060	101,000	10,380	8,823	7,499	6,374	5,418	4,606	3,915	3,328	2,828	2,404	2,044	1,717	1,442	1,211
061	103,000	10,585	8,997	7,648	6,501	5,526	4,697	3,992	3,393	2,884	2,452	2,084	1,751	1,470	1,235
062	105,000	10,791	9,172	7,796	6,627	5,633	4,788	4,070	3,459	2,940	2,499	2,124	1,785	1,499	1,259
063	107,000	10,996	9,347	7,945	6,753	5,740	4,879	4,147	3,525	2,996	2,547	2,165	1,819	1,528	1,283
064	109,000	11,202	9,522	8,093	6,879	5,847	4,970	4,225	3,591	3,052	2,595	2,205	1,853	1,556	1,307
065	111,000	11,407	9,696	8,242	7,006	5,955	5,062	4,302	3,657	3,108	2,642	2,246	1,886	1,585	1,331
066	113,000	11,613	9,871	8,390	7,132	6,062	5,153	4,380	3,723	3,164	2,690	2,286	1,920	1,613	1,355
067	115,000	11,819	10,046	8,539	7,258	6,169	5,244	4,457	3,789	3,220	2,737	2,327	1,954	1,642	1,379
068	117,000	12,024	10,220	8,687	7,384	6,277	5,335	4,535	3,855	3,276	2,785	2,367	1,988	1,670	1,403
069	119,000	12,230	10,395	8,836	7,510	6,384	5,426	4,612	3,921	3,332	2,833	2,408	2,022	1,699	1,427
070	121,000	12,435	10,570	8,984	7,637	6,491	5,518	4,690	3,986	3,388	2,880	2,448	2,056	1,727	1,451
071	123,000	12,641	10,745	9,133	7,763	6,599	5,609	4,767	4,052	3,444	2,928	2,489	2,090	1,756	1,475
072	125,000	12,846	10,919	9,281	7,889	6,706	5,700	4,845	4,118	3,500	2,975	2,529	2,124	1,785	1,499
073	127,000	13,052	11,094	9,430	8,015	6,813	5,791	4,922	4,184	3,556	3,023	2,570	2,158	1,813	1,523
074	129,000	13,257	11,269	9,578	8,142	6,920	5,882	5,000	4,250	3,612	3,071	2,610	2,192	1,842	1,547
075	131,000	13,463	11,443	9,727	8,268	7,028	5,974	5,077	4,316	3,668	3,118	2,650	2,226	1,870	1,571
076	133,000	13,668	11,618	9,875	8,394	7,135	6,065	5,155	4,382	3,725	3,166	2,691	2,260	1,899	1,595
077	135,000	13,874	11,793	10,024	8,520	7,242	6,156	5,233	4,448	3,781	3,213	2,731	2,294	1,927	1,619
078	137,000	14,079	11,968	10,172	8,647	7,350	6,247	5,310	4,514	3,837	3,261	2,772	2,328	1,956	1,643
079	139,000	14,285	12,142	10,321	8,773	7,457	6,338	5,388	4,579	3,893	3,309	2,812	2,362	1,984	1,667
080	141,000	14,491	12,317	10,469	8,899	7,564	6,430	5,465	4,645	3,949	3,356	2,853	2,396	2,013	1,691
081	143,000	14,696	12,492	10,618	9,025	7,671	6,521	5,543	4,711	4,005	3,404	2,893	2,430	2,041	1,715
082	145,000	14,902	12,666	10,766	9,151	7,779	6,612	5,620	4,777	4,061	3,451	2,934	2,464	2,070	1,739
083	147,000	15,107	12,841	10,915	9,278	7,886	6,703	5,698	4,843	4,117	3,499	2,974	2,498	2,099	1,763
084	149,000	15,313	13,016	11,063	9,404	7,993	6,794	5,775	4,909	4,173	3,547	3,015	2,532	2,127	1,787
085	151,000	15,518	13,190	11,212	9,530	8,101	6,886	5,853	4,975	4,229	3,594	3,055	2,566	2,156	1,811
086	153,000	15,724	13,365	11,360	9,656	8,208	6,977	5,930	5,041	4,285	3,642	3,096	2,600	2,184	1,835
087	155,000	15,929	13,540	11,509	9,783	8,315	7,068	6,008	5,107	4,341	3,689	3,136	2,634	2,213	1,859
088	157,000	16,135	13,715	11,657	9,909	8,422	7,159	6,085	5,172	4,397	3,737	3,177	2,668	2,241	1,883
089	159,000	16,340	13,889	11,806	10,035	8,530	7,250	6,163	5,238	4,453	3,785	3,217	2,702	2,270	1,907
090	161,000	16,546	14,064	11,954	10,161	8,637	7,342	6,240	5,304	4,509	3,832	3,257	2,736	2,298	1,931
091	163,000	16,751	14,239	12,103	10,287	8,744	7,433	6,318	5,370	4,565	3,880	3,298	2,770	2,327	1,955
092	165,000	16,957	14,413	12,251	10,414	8,852	7,524	6,395	5,436	4,621	3,928	3,338	2,804	2,356	1,979
093	167,000	17,163	14,588	12,400	10,540	8,959	7,615	6,473	5,502	4,677	3,975	3,379	2,838	2,384	2,003
094	169,000	17,368	14,763	12,548	10,666	9,066	7,706	6,550	5,568	4,733	4,023	3,419	2,872	2,413	2,027
095	171,000	17,574	14,938	12,697	10,792	9,174	7,798	6,628	5,634	4,789	4,070	3,460	2,906	2,441	2,051
096	173,000	17,779	15,112	12,845	10,919	9,281	7,889	6,705	5,700	4,845	4,118	3,500	2,940	2,470	2,075
097	175,000	17,985	15,287	12,994	11,045	9,388	7,980	6,783	5,765	4,901	4,166	3,541	2,974	2,498	2,099
098	177,000	18,190	15,462	13,142	11,171	9,495	8,071	6,860	5,831	4,957	4,213	3,581	3,008	2,527	2,123
099	179,000	18,396	15,636	13,291	11,297	9,603	8,162	6,938	5,897	5,013	4,261	3,622	3,042	2,555	2,147
100	181,000	18,601	15,811	13,439	11,424	9,710	8,254	7,015	5,963	5,069	4,308	3,662	3,076	2,584	2,171
101	183,000	18,807	15,986	13,588	11,550	9,817	8,345	7,093	6,029	5,125	4,356	3,703	3,110	2,613	2,195
102	185,000	19,012	16,161	13,736	11,676	9,925	8,436	7,171	6,095	5,181	4,404	3,743	3,144	2,641	2,219
103	187,000	19,218	16,335	13,885	11,802	10,032	8,527	7,248	6,161	5,237	4,451	3,784	3,178	2,670	2,243
104	189,000	19,423	16,510	14,033	11,928	10,139	8,618	7,326	6,227	5,293	4,499	3,824	3,212	2,698	2,266
105	191,000	19,629	16,685	14,182	12,055	10,246	8,709	7,403	6,293	5,349	4,546	3,864	3,246	2,727	2,290
106	193,000	19,835	16,859	14,330	12,181	10,354	8,801	7,481	6,359	5,405	4,594	3,905	3,280	2,755	2,314
107	195,000	20,040	17,034	14,479	12,307	10,461	8,892	7,558	6,424	5,461	4,642	3,945	3,314	2,784	2,338
108	197,000	20,246	17,209	14,627	12,433	10,568	8,983	7,636	6,490	5,517	4,689	3,986	3,348	2,812	2,362
109	199,000	20,451	17,383	14,776	12,560	10,676	9,074	7,713	6,556	5,573	4,737	4,026	3,382	2,841	2,386
110	201,000	20,657	17,558	14,924	12,686	10,783	9,165	7,791	6,622	5,629	4,784	4,067	3,416	2,870	2,410

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Class Code	Mid Pt. Value	MODEL YEAR												
		1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	
056	93,000	937	787	661	555	466	392	329	276	232	195	164	138	
057	95,000	957	804	675	567	476	400	336	282	237	199	167	141	
058	97,000	977	821	689	579	486	409	343	288	242	203	171	144	
059	99,000	997	838	704	591	497	417	350	294	247	208	174	147	
060	101,000	1,017	855	718	603	507	425	357	300	252	212	178	149	
061	103,000	1,038	872	732	615	517	434	364	306	257	216	181	152	
062	105,000	1,058	888	746	627	527	442	372	312	262	220	185	155	
063	107,000	1,078	905	761	639	537	451	379	318	267	224	189	158	
064	109,000	1,098	922	775	651	547	459	386	324	272	229	192	161	
065	111,000	1,118	939	789	663	557	468	393	330	277	233	196	164	
066	113,000	1,138	956	803	675	567	476	400	336	282	237	199	167	
067	115,000	1,158	973	817	687	577	484	407	342	287	241	203	170	
068	117,000	1,179	990	832	699	587	493	414	348	292	245	206	173	
069	119,000	1,199	1,007	846	710	597	501	421	354	297	250	210	176	
070	121,000	1,219	1,024	860	722	607	510	428	360	302	254	213	179	
071	123,000	1,239	1,041	874	734	617	518	435	366	307	258	217	182	
072	125,000	1,259	1,058	888	746	627	527	442	372	312	262	220	185	
073	127,000	1,279	1,075	903	758	637	535	449	378	317	266	224	188	
074	129,000	1,299	1,092	917	770	647	543	456	383	322	271	227	191	
075	131,000	1,320	1,108	931	782	657	552	464	389	327	275	231	194	
076	133,000	1,340	1,125	945	794	667	560	471	395	332	279	234	197	
077	135,000	1,360	1,142	960	806	677	569	478	401	337	283	238	200	
078	137,000	1,380	1,159	974	818	687	577	485	407	342	287	241	203	
079	139,000	1,400	1,176	988	830	697	586	492	413	347	292	245	206	
080	141,000	1,420	1,193	1,002	842	707	594	499	419	352	296	248	209	
081	143,000	1,440	1,210	1,016	854	717	602	506	425	357	300	252	212	
082	145,000	1,461	1,227	1,031	866	727	611	513	431	362	304	255	215	
083	147,000	1,481	1,244	1,045	878	737	619	520	437	367	308	259	218	
084	149,000	1,501	1,261	1,059	890	747	628	527	443	372	313	263	221	
085	151,000	1,521	1,278	1,073	902	757	636	534	449	377	317	266	223	
086	153,000	1,541	1,295	1,087	913	767	645	541	455	382	321	270	226	
087	155,000	1,561	1,312	1,102	925	777	653	549	461	387	325	273	229	
088	157,000	1,582	1,328	1,116	937	787	661	556	467	392	329	277	232	
089	159,000	1,602	1,345	1,130	949	797	670	563	473	397	333	280	235	
090	161,000	1,622	1,362	1,144	961	807	678	570	479	402	338	284	238	
091	163,000	1,642	1,379	1,159	973	817	687	577	485	407	342	287	241	
092	165,000	1,662	1,396	1,173	985	828	695	584	490	412	346	291	244	
093	167,000	1,682	1,413	1,187	997	838	704	591	496	417	350	294	247	
094	169,000	1,702	1,430	1,201	1,009	848	712	598	502	422	354	298	250	
095	171,000	1,723	1,447	1,215	1,021	858	720	605	508	427	359	301	253	
096	173,000	1,743	1,464	1,230	1,033	868	729	612	514	432	363	305	256	
097	175,000	1,763	1,481	1,244	1,045	878	737	619	520	437	367	308	259	
098	177,000	1,783	1,498	1,258	1,057	888	746	626	526	442	371	312	262	
099	179,000	1,803	1,515	1,272	1,069	898	754	633	532	447	375	315	265	
100	181,000	1,823	1,532	1,286	1,081	908	763	641	538	452	380	319	268	
101	183,000	1,843	1,548	1,301	1,093	918	771	648	544	457	384	322	271	
102	185,000	1,864	1,565	1,315	1,105	928	779	655	550	462	388	326	274	
103	187,000	1,884	1,582	1,329	1,116	938	788	662	556	467	392	329	277	
104	189,000	1,904	1,599	1,343	1,128	948	796	669	562	472	396	333	280	
105	191,000	1,924	1,616	1,358	1,140	958	805	676	568	477	401	337	283	
106	193,000	1,944	1,633	1,372	1,152	968	813	683	574	482	405	340	286	
107	195,000	1,964	1,650	1,386	1,164	978	821	690	580	487	409	344	289	
108	197,000	1,984	1,667	1,400	1,176	988	830	697	586	492	413	347	292	
109	199,000	2,005	1,684	1,414	1,188	998	838	704	592	497	417	351	295	
110	201,000	2,025	1,701	1,429	1,200	1,008	847	711	597	502	422	354	297	

2020 CALENDAR YEAR 16M/20M MOTOR VEHICLE APPRAISED VALUE CHART

Class Code	Mid Pt. Value	MODEL YEAR												
		1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	
111	203,000	2,045	1,718	1,443	1,212	1,018	855	718	603	507	426	358	300	
112	205,000	2,065	1,735	1,457	1,224	1,028	864	725	609	512	430	361	303	
113	207,000	2,085	1,752	1,471	1,236	1,038	872	733	615	517	434	365	306	
114	209,000	2,105	1,768	1,486	1,248	1,048	880	740	621	522	438	368	309	
115	211,000	2,125	1,785	1,500	1,260	1,058	889	747	627	527	443	372	312	
116	213,000	2,146	1,802	1,514	1,272	1,068	897	754	633	532	447	375	315	
117	215,000	2,166	1,819	1,528	1,284	1,078	906	761	639	537	451	379	318	
118	217,000	2,186	1,836	1,542	1,296	1,088	914	768	645	542	455	382	321	
119	219,000	2,206	1,853	1,557	1,308	1,098	923	775	651	547	459	386	324	
120	221,000	2,226	1,870	1,571	1,319	1,108	931	782	657	552	464	389	327	
121	223,000	2,246	1,887	1,585	1,331	1,118	939	789	663	557	468	393	330	
122	225,000	2,266	1,904	1,599	1,343	1,128	948	796	669	562	472	396	333	
123	227,000	2,287	1,921	1,613	1,355	1,138	956	803	675	567	476	400	336	
124	229,000	2,307	1,938	1,628	1,367	1,148	965	810	681	572	480	403	339	
125	231,000	2,327	1,955	1,642	1,379	1,159	973	817	687	577	485	407	342	
126	233,000	2,347	1,972	1,656	1,391	1,169	982	825	693	582	489	411	345	
127	235,000	2,367	1,988	1,670	1,403	1,179	990	832	699	587	493	414	348	
128	237,000	2,387	2,005	1,685	1,415	1,189	998	839	704	592	497	418	351	
129	239,000	2,408	2,022	1,699	1,427	1,199	1,007	846	710	597	501	421	354	
130	241,000	2,428	2,039	1,713	1,439	1,209	1,015	853	716	602	505	425	357	
131	243,000	2,448	2,056	1,727	1,451	1,219	1,024	860	722	607	510	428	360	
132	245,000	2,468	2,073	1,741	1,463	1,229	1,032	867	728	612	514	432	363	
133	247,000	2,488	2,090	1,756	1,475	1,239	1,041	874	734	617	518	435	366	
134	249,000	2,508	2,107	1,770	1,487	1,249	1,049	881	740	622	522	439	369	
135	251,000	2,528	2,124	1,784	1,499	1,259	1,057	888	746	627	526	442	371	
136	253,000	2,549	2,141	1,798	1,511	1,269	1,066	895	752	632	531	446	374	
137	255,000	2,569	2,158	1,812	1,522	1,279	1,074	902	758	637	535	449	377	
138	257,000	2,589	2,175	1,827	1,534	1,289	1,083	909	764	642	539	453	380	
139	259,000	2,609	2,192	1,841	1,546	1,299	1,091	917	770	647	543	456	383	
140	261,000	2,629	2,208	1,855	1,558	1,309	1,100	924	776	652	547	460	386	
141	263,000	2,649	2,225	1,869	1,570	1,319	1,108	931	782	657	552	463	389	
142	265,000	2,669	2,242	1,884	1,582	1,329	1,116	938	788	662	556	467	392	
143	267,000	2,690	2,259	1,898	1,594	1,339	1,125	945	794	667	560	470	395	
144	269,000	2,710	2,276	1,912	1,606	1,349	1,133	952	800	672	564	474	398	
145	271,000	2,730	2,293	1,926	1,618	1,359	1,142	959	806	677	568	477	401	
146	273,000	2,750	2,310	1,940	1,630	1,369	1,150	966	812	682	573	481	404	
147	275,000	2,770	2,327	1,955	1,642	1,379	1,159	973	817	687	577	485	407	
148	277,000	2,790	2,344	1,969	1,654	1,389	1,167	980	823	692	581	488	410	
149	279,000	2,810	2,361	1,983	1,666	1,399	1,175	987	829	697	585	492	413	
150	281,000	2,831	2,378	1,997	1,678	1,409	1,184	994	835	702	589	495	416	
151	283,000	2,851	2,395	2,011	1,690	1,419	1,192	1,001	841	707	594	499	419	
152	285,000	2,871	2,412	2,026	1,702	1,429	1,201	1,009	847	712	598	502	422	
153	287,000	2,891	2,428	2,040	1,714	1,439	1,209	1,016	853	717	602	506	425	
154	289,000	2,911	2,445	2,054	1,725	1,449	1,217	1,023	859	722	606	509	428	
155	291,000	2,931	2,462	2,068	1,737	1,459	1,226	1,030	865	727	610	513	431	
156	293,000	2,951	2,479	2,083	1,749	1,469	1,234	1,037	871	732	615	516	434	
157	295,000	2,972	2,496	2,097	1,761	1,479	1,243	1,044	877	737	619	520	437	
158	297,000	2,992	2,513	2,111	1,773	1,490	1,251	1,051	883	742	623	523	440	
159	299,000	3,012	2,530	2,125	1,785	1,500	1,260	1,058	889	747	627	527	443	
160	301,000	3,032	2,547	2,139	1,797	1,510	1,268	1,065	895	752	631	530	445	
161	303,000	3,052	2,564	2,154	1,809	1,520	1,276	1,072	901	757	636	534	448	
162	305,000	3,072	2,581	2,168	1,821	1,530	1,285	1,079	907	762	640	537	451	
163	307,000	3,093	2,598	2,182	1,833	1,540	1,293	1,086	913	767	644	541	454	
164	309,000	3,113	2,615	2,196	1,845	1,550	1,302	1,093	919	772	648	544	457	
165	311,000	3,133	2,632	2,210	1,857	1,560	1,310	1,101	924	777	652	548	460	

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Class Code	Mid Pt. Value	MODEL YEAR												
		1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	
166	313,000	3,153	2,648	2,225	1,869	1,570	1,319	1,108	930	782	656	551	463	
167	315,000	3,173	2,665	2,239	1,881	1,580	1,327	1,115	936	787	661	555	466	
168	317,000	3,193	2,682	2,253	1,893	1,590	1,335	1,122	942	792	665	559	469	
169	319,000	3,213	2,699	2,267	1,905	1,600	1,344	1,129	948	797	669	562	472	
170	321,000	3,234	2,716	2,282	1,917	1,610	1,352	1,136	954	802	673	566	475	
171	323,000	3,254	2,733	2,296	1,928	1,620	1,361	1,143	960	807	677	569	478	
172	325,000	3,274	2,750	2,310	1,940	1,630	1,369	1,150	966	812	682	573	481	
173	327,000	3,294	2,767	2,324	1,952	1,640	1,378	1,157	972	816	686	576	484	
174	329,000	3,314	2,784	2,338	1,964	1,650	1,386	1,164	978	821	690	580	487	
175	331,000	3,334	2,801	2,353	1,976	1,660	1,394	1,171	984	826	694	583	490	
176	333,000	3,354	2,818	2,367	1,988	1,670	1,403	1,178	990	831	698	587	493	
177	335,000	3,375	2,835	2,381	2,000	1,680	1,411	1,185	996	836	703	590	496	
178	337,000	3,395	2,852	2,395	2,012	1,690	1,420	1,193	1,002	841	707	594	499	
179	339,000	3,415	2,868	2,410	2,024	1,700	1,428	1,200	1,008	846	711	597	502	
180	341,000	3,435	2,885	2,424	2,036	1,710	1,437	1,207	1,014	851	715	601	505	
181	343,000	3,455	2,902	2,438	2,048	1,720	1,445	1,214	1,020	856	719	604	508	
182	345,000	3,475	2,919	2,452	2,060	1,730	1,453	1,221	1,026	861	724	608	511	
183	347,000	3,495	2,936	2,466	2,072	1,740	1,462	1,228	1,031	866	728	611	514	
184	349,000	3,516	2,953	2,481	2,084	1,750	1,470	1,235	1,037	871	732	615	516	
185	351,000	3,536	2,970	2,495	2,096	1,760	1,479	1,242	1,043	876	736	618	519	
186	353,000	3,556	2,987	2,509	2,108	1,770	1,487	1,249	1,049	881	740	622	522	
187	355,000	3,576	3,004	2,523	2,120	1,780	1,496	1,256	1,055	886	745	625	525	
188	357,000	3,596	3,021	2,537	2,131	1,790	1,504	1,263	1,061	891	749	629	528	
189	359,000	3,616	3,038	2,552	2,143	1,800	1,512	1,270	1,067	896	753	632	531	
190	361,000	3,636	3,055	2,566	2,155	1,810	1,521	1,277	1,073	901	757	636	534	
191	363,000	3,657	3,072	2,580	2,167	1,821	1,529	1,285	1,079	906	761	640	537	
192	365,000	3,677	3,088	2,594	2,179	1,831	1,538	1,292	1,085	911	766	643	540	
193	367,000	3,697	3,105	2,609	2,191	1,841	1,546	1,299	1,091	916	770	647	543	
194	369,000	3,717	3,122	2,623	2,203	1,851	1,555	1,306	1,097	921	774	650	546	
195	371,000	3,737	3,139	2,637	2,215	1,861	1,563	1,313	1,103	926	778	654	549	
196	373,000	3,757	3,156	2,651	2,227	1,871	1,571	1,320	1,109	931	782	657	552	
197	375,000	3,777	3,173	2,665	2,239	1,881	1,580	1,327	1,115	936	787	661	555	
198	377,000	3,798	3,190	2,680	2,251	1,891	1,588	1,334	1,121	941	791	664	558	
199	379,000	3,818	3,207	2,694	2,263	1,901	1,597	1,341	1,127	946	795	668	561	
200	381,000	3,838	3,224	2,708	2,275	1,911	1,605	1,348	1,133	951	799	671	564	
201	383,000	3,858	3,241	2,722	2,287	1,921	1,613	1,355	1,138	956	803	675	567	
202	385,000	3,878	3,258	2,736	2,299	1,931	1,622	1,362	1,144	961	808	678	570	
203	387,000	3,898	3,275	2,751	2,311	1,941	1,630	1,369	1,150	966	812	682	573	
204	389,000	3,919	3,292	2,765	2,323	1,951	1,639	1,377	1,156	971	816	685	576	
205	391,000	3,939	3,308	2,779	2,334	1,961	1,647	1,384	1,162	976	820	689	579	
206	393,000	3,959	3,325	2,793	2,346	1,971	1,656	1,391	1,168	981	824	692	582	
207	395,000	3,979	3,342	2,808	2,358	1,981	1,664	1,398	1,174	986	828	696	585	
208	397,000	3,999	3,359	2,822	2,370	1,991	1,672	1,405	1,180	991	833	699	588	
209	399,000	4,019	3,376	2,836	2,382	2,001	1,681	1,412	1,186	996	837	703	590	
210	401,000	4,039	3,393	2,850	2,394	2,011	1,689	1,419	1,192	1,001	841	706	593	
211	403,000	4,060	3,410	2,864	2,406	2,021	1,698	1,426	1,198	1,006	845	710	596	
212	405,000	4,080	3,427	2,879	2,418	2,031	1,706	1,433	1,204	1,011	849	714	599	
213	407,000	4,100	3,444	2,893	2,430	2,041	1,715	1,440	1,210	1,016	854	717	602	
214	409,000	4,120	3,461	2,907	2,442	2,051	1,723	1,447	1,216	1,021	858	721	605	
215	411,000	4,140	3,478	2,921	2,454	2,061	1,731	1,454	1,222	1,026	862	724	608	
216	413,000	4,160	3,495	2,935	2,466	2,071	1,740	1,461	1,228	1,031	866	728	611	
217	415,000	4,180	3,512	2,950	2,478	2,081	1,748	1,469	1,234	1,036	870	731	614	
218	417,000	4,201	3,528	2,964	2,490	2,091	1,757	1,476	1,240	1,041	875	735	617	
219	419,000	4,221	3,545	2,978	2,502	2,101	1,765	1,483	1,245	1,046	879	738	620	
220	421,000	4,241	3,562	2,992	2,514	2,111	1,774	1,490	1,251	1,051	883	742	623	

2020 CALENDAR YEAR 16M/20M MOTOR VEHICLE APPRAISED VALUE CHART

Class Code	Mid Pt. Value	MODEL YEAR													
		2021 & 2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
260	501,000	501,000	425,850	361,973	307,677	261,525	222,296	188,952	160,609	136,518	116,040	98,634	83,839	71,263	60,574

2020 CALENDAR YEAR 16M/20M MOTOR VEHICLE APPRAISED VALUE CHART

Class Code	Mid Pt. Value	MODEL YEAR													
		2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
221	423,000	43,472	36,951	31,408	26,697	22,692	19,289	16,395	13,936	11,846	10,069	8,558	7,189	6,039	5,073
222	425,000	43,677	37,126	31,557	26,823	22,800	19,380	16,473	14,002	11,902	10,116	8,599	7,223	6,067	5,097
223	427,000	43,883	37,300	31,705	26,949	22,907	19,471	16,550	14,068	11,958	10,164	8,639	7,257	6,096	5,121
224	429,000	44,088	37,475	31,854	27,076	23,014	19,562	16,628	14,134	12,014	10,212	8,680	7,291	6,124	5,145
225	431,000	44,294	37,650	32,002	27,202	23,122	19,653	16,705	14,200	12,070	10,259	8,720	7,325	6,153	5,169
226	433,000	44,499	37,824	32,151	27,328	23,229	19,745	16,783	14,265	12,126	10,307	8,761	7,359	6,182	5,193
227	435,000	44,705	37,999	32,299	27,454	23,336	19,836	16,860	14,331	12,182	10,354	8,801	7,393	6,210	5,217
228	437,000	44,910	38,174	32,448	27,581	23,443	19,927	16,938	14,397	12,238	10,402	8,842	7,427	6,239	5,241
229	439,000	45,116	38,349	32,596	27,707	23,551	20,018	17,015	14,463	12,294	10,450	8,882	7,461	6,267	5,264
230	441,000	45,321	38,523	32,745	27,833	23,658	20,109	17,093	14,529	12,350	10,497	8,923	7,495	6,296	5,288
231	443,000	45,527	38,698	32,893	27,959	23,765	20,201	17,170	14,595	12,406	10,545	8,963	7,529	6,324	5,312
232	445,000	45,733	38,873	33,042	28,085	23,873	20,292	17,248	14,661	12,462	10,592	9,004	7,563	6,353	5,336
233	447,000	45,938	39,047	33,190	28,212	23,980	20,383	17,326	14,727	12,518	10,640	9,044	7,597	6,381	5,360
234	449,000	46,144	39,222	33,339	28,338	24,087	20,474	17,403	14,793	12,574	10,688	9,084	7,631	6,410	5,384
235	451,000	46,349	39,397	33,487	28,464	24,195	20,565	17,481	14,858	12,630	10,735	9,125	7,665	6,439	5,408
236	453,000	46,555	39,571	33,636	28,590	24,302	20,657	17,558	14,924	12,686	10,783	9,165	7,699	6,467	5,432
237	455,000	46,760	39,746	33,784	28,717	24,409	20,748	17,636	14,990	12,742	10,830	9,206	7,733	6,496	5,456
238	457,000	46,966	39,921	33,933	28,843	24,516	20,839	17,713	15,056	12,798	10,878	9,246	7,767	6,524	5,480
239	459,000	47,171	40,096	34,081	28,969	24,624	20,930	17,791	15,122	12,854	10,926	9,287	7,801	6,553	5,504
240	461,000	47,377	40,270	34,230	29,095	24,731	21,021	17,868	15,188	12,910	10,973	9,327	7,835	6,581	5,528
241	463,000	47,582	40,445	34,378	29,222	24,838	21,113	17,946	15,254	12,966	11,021	9,368	7,869	6,610	5,552
242	465,000	47,788	40,620	34,527	29,348	24,946	21,204	18,023	15,320	13,022	11,068	9,408	7,903	6,638	5,576
243	467,000	47,993	40,794	34,675	29,474	25,053	21,295	18,101	15,386	13,078	11,116	9,449	7,937	6,667	5,600
244	469,000	48,199	40,969	34,824	29,600	25,160	21,386	18,178	15,451	13,134	11,164	9,489	7,971	6,696	5,624
245	471,000	48,405	41,144	34,972	29,726	25,267	21,477	18,256	15,517	13,190	11,211	9,530	8,005	6,724	5,648
246	473,000	48,610	41,319	35,121	29,853	25,375	21,569	18,333	15,583	13,246	11,259	9,570	8,039	6,753	5,672
247	475,000	48,816	41,493	35,269	29,979	25,482	21,660	18,411	15,649	13,302	11,307	9,611	8,073	6,781	5,696
248	477,000	49,021	41,668	35,418	30,105	25,589	21,751	18,488	15,715	13,358	11,354	9,651	8,107	6,810	5,720
249	479,000	49,227	41,843	35,566	30,231	25,697	21,842	18,566	15,781	13,414	11,402	9,691	8,141	6,838	5,744
250	481,000	49,432	42,017	35,715	30,358	25,804	21,933	18,643	15,847	13,470	11,449	9,732	8,175	6,867	5,768
251	483,000	49,638	42,192	35,863	30,484	25,911	22,025	18,721	15,913	13,526	11,497	9,772	8,209	6,895	5,792
252	485,000	49,843	42,367	36,012	30,610	26,019	22,116	18,798	15,979	13,582	11,545	9,813	8,243	6,924	5,816
253	487,000	50,049	42,542	36,160	30,736	26,126	22,207	18,876	16,045	13,638	11,592	9,853	8,277	6,953	5,840
254	489,000	50,254	42,716	36,309	30,862	26,233	22,298	18,953	16,110	13,694	11,640	9,894	8,311	6,981	5,864
255	491,000	50,460	42,891	36,457	30,989	26,340	22,389	19,031	16,176	13,750	11,687	9,934	8,345	7,010	5,888
256	493,000	50,665	43,066	36,606	31,115	26,448	22,481	19,108	16,242	13,806	11,735	9,975	8,379	7,038	5,912
257	495,000	50,871	43,240	36,754	31,241	26,555	22,572	19,186	16,308	13,862	11,783	10,015	8,413	7,067	5,936
258	497,000	51,077	43,415	36,903	31,367	26,662	22,663	19,263	16,374	13,918	11,830	10,056	8,447	7,095	5,960
259	499,000	51,282	43,590	37,051	31,494	26,770	22,754	19,341	16,440	13,974	11,878	10,096	8,481	7,124	5,984
260	501,000	51,488	43,764	37,200	31,620	26,877	22,845	19,419	16,506	14,030	11,925	10,137	8,515	7,152	6,008

2020 CALENDAR YEAR 16M/20M MOTOR VEHICLE APPRAISED VALUE CHART

Class Code	Mid Pt. Value	MODEL YEAR												
		1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	
221	423,000	4,261	3,579	3,007	2,526	2,121	1,782	1,497	1,257	1,056	887	745	626	
222	425,000	4,281	3,596	3,021	2,537	2,131	1,790	1,504	1,263	1,061	891	749	629	
223	427,000	4,301	3,613	3,035	2,549	2,141	1,799	1,511	1,269	1,066	896	752	632	
224	429,000	4,321	3,630	3,049	2,561	2,152	1,807	1,518	1,275	1,071	900	756	635	
225	431,000	4,342	3,647	3,063	2,573	2,162	1,816	1,525	1,281	1,076	904	759	638	
226	433,000	4,362	3,664	3,078	2,585	2,172	1,824	1,532	1,287	1,081	908	763	641	
227	435,000	4,382	3,681	3,092	2,597	2,182	1,833	1,539	1,293	1,086	912	766	644	
228	437,000	4,402	3,698	3,106	2,609	2,192	1,841	1,546	1,299	1,091	917	770	647	
229	439,000	4,422	3,715	3,120	2,621	2,202	1,849	1,554	1,305	1,096	921	773	650	
230	441,000	4,442	3,732	3,135	2,633	2,212	1,858	1,561	1,311	1,101	925	777	653	
231	443,000	4,462	3,748	3,149	2,645	2,222	1,866	1,568	1,317	1,106	929	780	656	
232	445,000	4,483	3,765	3,163	2,657	2,232	1,875	1,575	1,323	1,111	933	784	659	
233	447,000	4,503	3,782	3,177	2,669	2,242	1,883	1,582	1,329	1,116	938	788	662	
234	449,000	4,523	3,799	3,191	2,681	2,252	1,892	1,589	1,335	1,121	942	791	664	
235	451,000	4,543	3,816	3,206	2,693	2,262	1,900	1,596	1,341	1,126	946	795	667	
236	453,000	4,563	3,833	3,220	2,705	2,272	1,908	1,603	1,347	1,131	950	798	670	
237	455,000	4,583	3,850	3,234	2,717	2,282	1,917	1,610	1,353	1,136	954	802	673	
238	457,000	4,603	3,867	3,248	2,729	2,292	1,925	1,617	1,358	1,141	959	805	676	
239	459,000	4,624	3,884	3,262	2,740	2,302	1,934	1,624	1,364	1,146	963	809	679	
240	461,000	4,644	3,901	3,277	2,752	2,312	1,942	1,631	1,370	1,151	967	812	682	
241	463,000	4,664	3,918	3,291	2,764	2,322	1,951	1,638	1,376	1,156	971	816	685	
242	465,000	4,684	3,935	3,305	2,776	2,332	1,959	1,646	1,382	1,161	975	819	688	
243	467,000	4,704	3,952	3,319	2,788	2,342	1,967	1,653	1,388	1,166	979	823	691	
244	469,000	4,724	3,968	3,334	2,800	2,352	1,976	1,660	1,394	1,171	984	826	694	
245	471,000	4,745	3,985	3,348	2,812	2,362	1,984	1,667	1,400	1,176	988	830	697	
246	473,000	4,765	4,002	3,362	2,824	2,372	1,993	1,674	1,406	1,181	992	833	700	
247	475,000	4,785	4,019	3,376	2,836	2,382	2,001	1,681	1,412	1,186	996	837	703	
248	477,000	4,805	4,036	3,390	2,848	2,392	2,009	1,688	1,418	1,191	1,000	840	706	
249	479,000	4,825	4,053	3,405	2,860	2,402	2,018	1,695	1,424	1,196	1,005	844	709	
250	481,000	4,845	4,070	3,419	2,872	2,412	2,026	1,702	1,430	1,201	1,009	847	712	
251	483,000	4,865	4,087	3,433	2,884	2,422	2,035	1,709	1,436	1,206	1,013	851	715	
252	485,000	4,886	4,104	3,447	2,896	2,432	2,043	1,716	1,442	1,211	1,017	854	718	
253	487,000	4,906	4,121	3,461	2,908	2,442	2,052	1,723	1,448	1,216	1,021	858	721	
254	489,000	4,926	4,138	3,476	2,920	2,452	2,060	1,730	1,454	1,221	1,026	862	724	
255	491,000	4,946	4,155	3,490	2,932	2,462	2,068	1,738	1,460	1,226	1,030	865	727	
256	493,000	4,966	4,172	3,504	2,943	2,472	2,077	1,745	1,465	1,231	1,034	869	730	
257	495,000	4,986	4,188	3,518	2,955	2,483	2,085	1,752	1,471	1,236	1,038	872	733	
258	497,000	5,006	4,205	3,533	2,967	2,493	2,094	1,759	1,477	1,241	1,042	876	736	
259	499,000	5,027	4,222	3,547	2,979	2,503	2,102	1,766	1,483	1,246	1,047	879	738	
260	501,000	5,047	4,239	3,561	2,991	2,513	2,111	1,773	1,489	1,251	1,051	883	741	

Appendix C

Commercial & Industrial Property Economic Lives Tables

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
00.12	<p>Information Systems: Include computers and their peripheral equipment used in administering normal business transactions and the maintenance of business records, their retrieval and analysis.</p> <p>Information systems are defined as:</p> <p>1) Computers: A computer is a programmable electronically activated device capable of accepting information, applying prescribed process 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.</p> <p>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.</p>	3

IRS Asset Class	PART A Economic Lives of Assets Used In All Business Activities	Class Life In Years
00.12 Cont.	NOTE: County appraisers have the discretion to use an economic life of <i>up to 5 years</i> for computers and their peripheral equipment [except for personal computers (PCs)], <i>if</i> there is sufficient data to support the greater life.	
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
*	Cold Storage Warehouse Equipment	10
*	Hand Tools	5
**	Trailer 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

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In
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
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

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In
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
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 include 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

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In Years
48.37	TOCSC-Satellite Space Segment Property: Includes satellites and equipment used for telemetry, tracking, control, and monitoring when used in satellite communications.	8
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
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

MANUFACTURING INDUSTRY:

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
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	<p>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.</p>	9
22.4	<p>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 false-twist, 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.</p>	8

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
22.5	<p>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.</p>	10
23.0	<p>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.</p>	9
24.1	<p>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.</p>	6
24.2	<p>Sawing of Dimensional Stock from Logs: Includes machinery and equipment installed in permanent or well established sawmills.</p>	10
24.3	<p>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.</p>	6
24.4	<p>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.</p>	10

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
26.1	<p>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.</p>	13
26.2	<p>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.</p>	10
28.0	<p>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 manmade 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.</p>	9
30.1	<p>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.</p>	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
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

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
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
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 steelservice centers, ferrous metal forges, and assets used in coke production, regardless of ownership. Also includes all special tools used in the above activities.	15

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
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
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	<p>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.</p>	12
37.12	<p>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.</p>	3
37.2	<p>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.</p>	10

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
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 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

