



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. [www.vantageonetax.com](http://www.vantageonetax.com)

<b>Guidelines - General</b>	<b>Kansas (KS) Summary Calendar</b>
<b>General Information</b>	<b>General Information</b>
<b>Lien Date:</b>	January 1 - PP & RE
<b>Assessment Notice Date:</b>	May 1
<b>Valuation Methodology:</b>	Fair market value
<b>State websites:</b>	<a href="http://www.ksrevenue.org/pvdpersonal.html">http://www.ksrevenue.org/pvdpersonal.html</a>
<b>How often is the reassessment:</b>	Annually
<b>Real Property Information</b>	<b>Real Property Information</b>
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	25% (Residential property to include hotels and rentals is 11.5%)
<b>Real Estate Rendition Due:</b>	
<b>Omitted Real Property:</b>	N/A
<b>Construction Work in Progress Taxable:</b>	Construction incomplete as of the January 1 assessment date is valued at the cost as of that date (County dependant)
<b>Assessment Phase-In Provisions:</b>	None
<b>Pollution Control Taxable:</b>	No specific provision
air	
water	
<b>Personal Property Information</b>	<b>Personal Property Information</b>
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	25%
<b>Personal Property Rendition Due:</b>	15-Mar
<b>Extension allowed (length and how file):</b>	Available
<b>File Rendition With:</b>	County
<b>Inventory Taxable:</b>	Exempt
raw materials	Exempt
work in progress	Exempt
finished goods	Exempt
<b>Freeport Exemption:</b>	No- Exemptions for in-transit property moving through the state in interstate commerce even if it is warehoused in Kansas prior to reaching its final destination outside the state.
<b>Freeport Exemption Application Deadline:</b>	N/A
<b>Licensed Motor Vehicles Taxable:</b>	Yes - Certain licensed vehicles are taxable.
<b>Licensed Motor Vehicles Reported on Rendition:</b>	Motor Vehicles with a current registration tag weight of 12,000 pounds or less pay taxes when registered and should not be listed on the PP return.
<b>Unlicensed Motor Vehicles Taxable:</b>	Yes
<b>Unlicensed Motor Vehicles Reported on Rendition:</b>	Yes



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<b>Leased Equipment Taxable:</b>	
<b>Software Taxable:</b>	Yes
<b>Abatements/Exemptions:</b>	Main exemptions include, but are not limited to: Farm machinery and equipment, intangibles, inventory. Machinery and equipment with a "retail cost when new" of \$1500 or less is expressly exempt from taxation. In addition, all machinery and equipment acquired after June 30, 2006, via a bona fide purchase or lease-purchase or is transported into the state for expansion of an existing business or creation of a new business is expressly exempt from taxation. Personal property not elsewhere classified (subclass 6) whose purchase price is \$750 or less is expressly exempt from taxation. <u>Machinery &amp; Equipment Credit:</u> An income tax credit/refund equal to 25% of the property taxes timely paid on commercial or industrial machinery and equipment listed on Schedules 5 or 6 (of this return) is available from the state. This credit can be claimed on Kansas Schedule K-64 and filed with your Kansas income tax, privilege tax, or insurance company premiums tax returns.
<b>Intangible Property Taxable:</b>	No
<b>Omitted Personal Property:</b>	Personal property that has not been listed as required for the current year is valued by the county appraiser, who then adds a penalty of 5% per month for late filing, up to a maximum of 25%. PP not listed for the two previous tax years is deemed escaped property and, after appraisal, is subject to a penalty of 50% of the appraised value.
<b>Construction Work in Progress Taxable:</b>	Construction incomplete as of the January 1 assessment date is valued at the cost as of that date.
<b>Pollution Control Taxable:</b>	No specific provision.
air	
water	
<b>Relevant citations for landmark property tax decisions:</b>	
<b>Tax Bill Payment Information</b>	<b>Tax Bill Payment Information</b>
<b>Payment Dates:</b>	Installment payments must be made by December 20 and May 10 of the year following the assessment to avoid delinquency.
<b>Discounts</b>	None
<b>Payment Options</b>	If Over \$10.00, Half payments (see above)
<b>Appeal Information</b>	<b>Appeal Information</b>



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<b>Dates Notice of Values typically mailed:</b>	Generally March 1 with appeal deadline 30 days from Notice.
<b>Appeal Deadlines (received or postmarked):</b>	As a prerequisite for a formal protest, an appeal to a county appraiser must first be filed within 30 days after receipt of the notice of valuation for real property or by May 15 for personal property. An appeal of a county appraiser may be filed with a hearing officer or board within 18 days of the date that the final determination of the appraiser was mailed. A written appeal of an officer's or board's decision must be filed with the state board of tax appeals within 30 days after the date of the order from which the appeal is taken.