

Filing Penalties

What happens if a property owner doesn't file a listing of their personal property with the County?

The County Appraiser is required by law to apply a penalty to the assessed value of personal property that is not listed in a timely manner or that is not listed at all. If the County Appraiser grants the taxpayer an extension to the filing deadline, penalties are calculated from the March 15th deadline, not the date of the extended deadline.

Late Filing Penalties 5% - 25%

If within one year following the March 15th filing deadline, a property owner files a listing (or an addition to a listing) of their personal property, the Appraiser must apply a late filing penalty to the assessed value of the property. The late filing penalty is applied only to the portion of the property that is filed after the March 15th deadline. The penalty for late filing is 5% per month up to a maximum of 25%. The penalties are applied as follows, according to [K.S.A. 79-1422](#):

Date Rendition Filed	Penalty
March 16 - April 15	5%
April 16 - May 15	10%
May 16 - June 15	15%
June 16 - July 15	20%
July 16 - March 14 of following year	25%

Failure to File Penalties [50%]

If within one year following the March 15th filing deadline, the County discovers a property owner failed to file a rendition or failed to file a complete rendition, the County Appraiser must determine the assessed value of the property and apply a 50% penalty. In instances where the property owner fails to file a complete rendition, the penalty is applied only to the omitted or under-reported property.

If the County Appraiser discovers property that was omitted from the tax roll after June 1st of the current tax year (the date the Appraiser certifies the tax roll to the County Clerk), but

before the March 15th of the following tax year, the County Clerk must place the property on the tax roll as an added tax and apply a 50% penalty to the assessed value.

Note: If a failure to file penalty is applied to the property owner's value, then the property owner later files his or her rendition within one year of March 15th, the failure to file penalty is no longer applicable. Therefore, the Appraiser must apply the appropriate late filing penalty to the assessed value in place of the failure to file penalty.

Refund of Filing Penalties

State law does not allow the County Appraiser or the Commissioners to abate, waive or refund filing penalties. The Kansas Board of Tax Appeals is the only entity that has the authority to abate filing penalties imposed by the County Appraiser on property that was not listed or that is untimely listed.

Property Owners seeking relief from a filing penalty must file a Tax Grievance application, and pay any applicable filing fee regulated by the Kansas Board of Tax Appeals [[K.S.A. 74-2438a](#)], with the County Appraiser in the county where the penalty was incurred. The County Appraiser completes the Appraiser's Recommendation page and will forward the completed application and fee to the Kansas Board of Tax Appeals. Either party has the right to request a rehearing or reconsideration within 15 days of the order, if they disagree with the decision by the Kansas Board of Tax Appeals.

Note: Since motor vehicles and watercraft can be prorated on to and off of the tax roll, only those motor vehicles and watercraft owned as of the January 1st assessment date will have penalties applied to the value, when applicable. [[K.S.A. 79-1422](#)]