

# New Proration Laws Expanded In 2023 For Certain Personal Property Items

In Kansas, personal property items are valued and assessed for the full year where they are located as of January 1<sup>st</sup>. Proration inclusions and exceptions are briefly overviewed below to reflect recent changes to Kansas law that were expanded to also include “Other” personal property items for the 2023 tax year.

## Kansas Personal Property Proration Rules:

- Mobile/manufactured homes and commercial equipment **are not allowed proration.**
- A motor vehicle (*non-highway and 16M or heavier tagged truck*) is prorated for the time owned if purchased before September 1<sup>st</sup> or if sold anytime during the year. All prorations require a valid bill of sale to be submitted to the County Appraiser’s Office.
- Watercraft (*boats, motors, boat trailers, jet skis*) are prorated based on the number of months of ownership during the year. If watercraft is acquired/sold during the year, the owner of record is to notify the County Appraiser within 30 days of the transaction and the value will be prorated by the number of months owned. Any watercraft sold will be prorated if notification is made to the County Appraiser’s Office by December 20<sup>th</sup> of the year of the sale. Watercraft acquired after September 1st will not be valued until the following tax year.
  - On a side note, a property owner should also be sure to cancel their KA# after the sale of any watercraft to the Kansas Department of Wildlife and Parks.
- Effective January 1, 2023, the proration on all ‘Other’ (Class 2.6) personal property will be allowed for the proration on property that was acquired or sold after January 1 and before September 1 of the taxable year. Examples of personal property that will be able to be prorated include all trailers, campers (*all untagged campers or RVs*), ATVs/UTVs, motorized bicycles, golf carts, aircraft, tiny homes on wheels, and miscellaneous items, i.e., dune, buggies, hot air balloons, personal use backhoes and loaders, boat lifts, truck beds, etc.). To receive the proration, a taxpayer must notify the Appraiser’s Office on or before December 20th in the year of the sale. A proper notification would be the submittal of a valid bill of sale.

If notification and/or bill of sale is **not** submitted to the County Appraiser’s Office on or before the statutory December 20th deadline in the year of the sale, the property **shall not be prorated** and will remain taxable for the full year. The personal property will then be dropped the following tax year.

For questions concerning your reporting responsibilities, please contact the Linn County Appraiser’s Office at (913) 795-2523 or email us at [linncoappraiser@linncountyks.com](mailto:linncoappraiser@linncountyks.com).