

ANNUAL CLAIM FOR EXEMPTION FROM PROPERTY TAXATION

To Be Filed with the County Appraiser on or before March 1st

See other side for instructions

Name & Address of Taxpayer: _____

County: _____

Parcel I.D. No.: _____

Personal Prop No.: _____

Tax Year: _____

<u>County Use Only</u> Description on file <input type="checkbox"/> Check <input checked="" type="checkbox"/> if Yes If Yes mail copy of form and written statement to PVD
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NOTICE

This Annual Claim for Exemption by law must be accompanied by:

- (1) **A Written Statement** *See instructions, other side and*
- (2) **A Description/List of Exempt Property** *See instructions, other side*

1. I (we) _____, do hereby file a claim for property tax exemption for the tax year _____, on the attached list of property.
2. The basis for the exemption is:
State Board of Tax Appeals Order, Docket No. _____.
3. The State Board Order indicates that the property is exempt pursuant to:
 - A. K.S.A. 79-201a *Second* (Industrial Revenue Bond-Funded Property)
 - B. Article 11, Section 13 of the Kansas Constitution
 - C. K.S.A. 79-221 (Certain Leased Property)
 - D. Other _____ (explain).
4. The period of exemption set forth in the Board's Order is:
_____ through _____.
5. If the property is only partially exempt or if a payment in lieu of tax must be made, please attach the agreement and/or uniform policy setting forth the terms.
6. Are you filing a claim for any property acquired *after* the Board of Tax Appeals issued the order exempting disclosed in number 2 above? _____. If yes, please explain why you believe this property is exempt.
7. Has the *ownership* of the property for which you are filing a claim for exemption changed in the past year? _____. If yes, attach a full explanation.
8. Has the *use* of the property for which you are filing a claim for exemption changed in since the Board determined that it was exempt? _____. If yes, attach a full explanation.

I do hereby assert that the information furnished by me herein and in the attached schedules is true, accurate, and complete.

Applicant's Signature _____ Date: _____

Name & Title _____ Phone: _____

Instructions

1. Who must file an Annual Claim for Exemption?

K.S.A. 79-210 requires owners of *property that is exempt for a specified period of years* to file an annual claim for exemption, *except* for property exempted under:

- (1) K.S.A. 79-201g (dam and reservoir land) or
- (2) K.S.A. 79-201d Second (farm storage and drying equipment).

Owners of property exempted for economic development purposes pursuant to Article 11, Section 13 of the Kansas Constitution, or property exempted by virtue of being funded with industrial revenue bonds pursuant to K.S.A. 79-201a *Second* must file an annual claim for exemption.

2. When must the Annual Claim for Exemption be filed?

The annual claim for exemption must be filed with the county appraiser on or before March 1st. The failure to file the annual claim for exemption may be just cause for the county appraiser to be in doubt as to whether the property continues to meet the terms and conditions of exemption. When in doubt, the county appraiser must construe in favor of taxation. (*See Directive No. 92-025*).

3. What items must accompany an Annual Claim for Exemption?

A written statement from the clerk of the city or county originally approving the exemption, and a description/list of the exempt property.

4. What is a “Written Statement?”

K.S.A. 79-210 requires the annual claim for exemption to include a written statement signed by the clerk of the city or county approving the exemption. The written statement from the city or county clerk must indicate whether the property sought to be exempt continues to meet all the terms and conditions of exemption.

Each year, the applicant should obtain a written statement from the appropriate city or clerk indicating whether the terms and conditions of exemption continue to be satisfied. The written statement should be submitted to the county appraiser along with the annual claim for exemption.

The terms and conditions of exemption should also be submitted to the county appraiser. It is acceptable to just submit the terms and conditions to the county appraiser once during the period of exemption, not every year, unless the terms and conditions are revised. When revisions occur, they should be submitted to the county appraiser by the following March 1st, along with the annual claim for exemption.

5. What constitutes a “Description/List of Exempt Property?”

The description/list of exempt property that is submitted with the annual claim should be the description and/or list of property that was issued with the State Board of Tax Appeals Order. If the description of the item(s) listed by the Board is vague, the applicant must provide further information. The description/list of exempt property should include (complete the exempt real property form):

1. The legal description of any land exempted and the date it was acquired;
2. A brief description of any improvements (i.e., buildings) and the date they were completed;
3. A list of all exempt personal property setting forth for each item:
 - a. A brief description
 - b. The date of purchase
 - c. Whether the item was purchased new or used
 - d. The age at the date of purchase
 - e. The purchase price (exclude sales tax or freight & installation that are charged separately)

Note: only the property specifically exempted by the State Board of Tax Appeals qualifies for exemption. Property purchased subsequent to the Board’s order and not addressed therein is not exempt.

EXEMPT REAL PROPERTY FORM

Supplemental page

If more than one building exists on a parcel identification number (PIN), please report only one building on each copy of the Exempt Real Property Form. The requested information is parcel specific. Make as many copies of this form as is necessary to report your exempt real property.

Firm Name: _____ Parcel Id. #: _____

Docket Number: _____ Exempt Period: _____

Legal Description:

Is land acquisition associated with this exemption? Yes ___ No ___

If land acquisition is associated with this exemption, then provide the following information:

What date was the land purchased? _____

What was the purchase price of the land? _____

- If this is an Industrial Revenue Bond (IRB) exemption, provide the amount of bond funds spent on this parcel of land associated with this docket number: _____

If an improvement(s) is/are associated with this exemption, then provide the following information:

Building name and number (if applicable): _____

Description of the improvement: _____

Date of completion: _____

Total square footage of the improvement: _____

Provide the total cost of the improvement attributable to the exemption under this docket number: _____

- If this is an Industrial Revenue Bond (IRB) exemption, provide the amount of bond funds spent on the improvement associated with this docket number: _____

If an in-lieu-of payment agreement is associated with this exemption provide the following information:

Amount of in-lieu-of tax payment for ___ for this parcel: _____

Please attach a copy of the in-lieu-of tax agreement.

I do hereby assert that the information furnished by me herein and in the attached schedules is true, accurate, and complete.

Applicant's Signature _____

Date: _____

Name & Title _____

Phone: _____