

MILITARY AFFIDAVIT FOR PERSONAL PROPERTY TAX EXEMPTION

(Pursuant to Federal Law or Kansas Law)

Military person's name: _____ Rank _____

Address: _____ City: _____ State: _____ Zip: _____

Work telephone #: (_____) _____ Home telephone #: (_____) _____

Service branch: _____ Duty station: _____ Unit: _____

Permanent resident state with the military (as shown on the LES): _____ ETS Date: _____

ALL of the following criteria must be met in order for the military person to obtain exemption from personal property taxation in the state of Kansas. Please answer YES or NO to the following questions.

- ___ 1. The military person's name is on the title and is the legal owner of the personal property for which exemption is being requested;
- ___ 2. The military person is in the full-time, regular military service of the United States;
- ___ 3. The military person is absent from his/her permanent resident state solely by reason of military orders;
- ___ 4. The personal property is located outside of the military person's permanent resident state;
- ___ 5. The personal property is not used in or arising from a trade or business.

Description of personal property requesting exemption: motor vehicle; RV; mobile home; boat; etc.

Description/Type	Mfg. Year	Make / Model	Vehicle ID Number	License Plate #	Size (if applicable)

MILITARY PERSON OR AUTHORIZED AGENT: I do hereby certify that the information set forth in this application is true and correct to the best of my knowledge.

X _____
(signature of military person or authorized agent) Date (If authorized agent, relationship to military person)

NOTARY PUBLIC OR COMMANDING/ADMINISTRATION OFFICER: This affidavit has been subscribed and sworn to before me on this _____ day of _____, 20____. In _____ county, in the state of _____.

X _____ X _____ Date: _____
(signature of Notary Public/Commanding/Admin. Officer) (county appraiser's/staff initials)

Kansas residents stationed outside of Kansas : Pursuant to Kansas law, *only motor vehicles* may qualify for exemption from personal property taxation in Kansas.

Non-Kansas residents stationed in Kansas: Pursuant to the Soldiers and Sailors Act, *all personal property* may qualify for exemption from personal property taxation in Kansas.

The county appraiser has the authority to grant exemption if he/she determines that all of the criteria have been met. However, if the county appraiser is in doubt, for any reason, as to whether the service person qualifies for exemption, by law, the property must be listed for taxation. The service person may then apply to the State Board of Tax Appeals for the exemption.

MILITARY AFFIDAVIT FOR PERSONAL PROPERTY TAX EXEMPTION

(Pursuant to Federal Law or Kansas Law)

Military Personal Property Exemptions: There are two types personal property tax exemptions in Kansas available specifically to military personnel.

One is by Kansas Statutes: K.S.A. 79-5107(e) provides an exemption for *motor vehicles* operated at less than 12,000 lbs. on public roads, K.S.A. 79-5121(e) provides an exemption for *RV titled vehicles*, if *all* of the following criteria are met:

- (1) The motor vehicle is owned by a *Kansas resident*;
- (2) The resident is in the full-time regular military service of the United States;
- (3) The resident is absent from Kansas solely by reason of compliance with military orders; and
- (4) The motor vehicle is maintained *outside* of Kansas *on the date* the individual applies for registration.

The second is by Federal law: The Soldiers' and Sailors' Civil Relief Act, (50 U.S.C. §574) prohibits the states from obtaining situs for property tax purposes of *personal property*, including motor vehicles, if *all* of the following criteria are met:

- (1) The personal property is owned by a person who is *not* a Kansas resident;
- (2) The non-resident is in the full-time regular military service of the United States;
- (3) The non-resident is absent from his/her permanent resident state solely by reason of compliance with military orders;
- (4) The personal property is located outside of the military person's permanent resident state; and
- (5) The personal property is not used in or arising from a trade or business.

Counties are not required to have qualifying applicants obtain a Kansas Board of Tax Appeals order for these military exemptions, with one exception. *Kansas residents* must apply to the Board of Tax Appeals for military exemption on any *RV titled vehicle*. The county should request sufficient documentation from the applicant to determine whether the property clearly qualifies for the exemption. If the county is in doubt as to whether the property qualifies for exemption, the county should follow the Kansas Division of Property Valuation's Directive 92-025 and have the applicant apply to the Board of Tax Appeals for the exemption.

The county appraiser's office *may* require the following items from the military person in order to determine if he or she qualifies for exemption. Some counties may require additional items.

- The military person's ID card: to verify full-time status & ETS date
- Leave and Earning Statement (LES): to verify permanent resident state with the military
- A copy of the military person's orders: to verify they are stationed outside their permanent resident state
- Title to the personal property: to verify the military person is the legal owner of the property

Military personnel who are required to file an exemption application with the Kansas Board of Tax Appeals will need to contact their local county appraiser's office for filing instructions.

When a taxpayer files an application for exemption with the Kansas Board of Tax Appeals, the payment of taxes are not due on *tax roll property* until 30 days after the taxpayer has been notified of the Board's decision. Payment of taxes on "taxed when tagged" motor vehicles are *not* put on hold. The applicant must pay the tax to register the motor vehicle and the county will refund the tax if the Board grants the exemption.