

GRANT COUNTY APPRAISER'S OFFICE
108 S GLENN
ULYSSES, KS 67880

PERSONAL PROPERTY FILING REQUIREMENT CHANGE

Please find this letter as notification that filing requirements for personal property as prescribed in K.S.A. 79-306 have changed as of July 1, 2024.

Previously, all Kansas taxpayers were required to annually list, sign, and submit a personal property rendition to the county appraiser's office no later than March 15 for all tangible personal property subject to taxation located in that county's taxing districts as of January 1. The 2024 Kansas Legislature passed Senate Bill 410, which amends K.S.A. 79-306 and removes the annual reporting requirement for taxpayers with an accurate rendition on file and no changes required.

As amended, K.S.A. 79-306 now states, *"if a person has filed an initial statement listing property with the county appraiser pursuant to this section, no subsequent annual statement shall be required to be filed with the county appraiser regarding such property unless there is a change to report relating to the property previously listed or the statement"*. Thus, if a current and accurate personal property rendition is on file in the county appraiser's office, there is no longer a requirement to file a rendition annually unless there are changes. If there are any changes to report, the taxpayer is required to file a rendition for that tax year to avoid penalties. Examples of changes that should be reported are the purchase of new personal property, the sale of personal property, and changes to the address or use of personal property.

Please contact the county appraiser's office with questions or concerns.

Sincerely,

GRANT COUNTY APPRAISER STAFF