

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: _____

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 property qualifies for exemption, the property must be listed for taxation (PVD Directive 92-025). The service person may then apply to the State Board of Tax Appeals for the exemption.

Kansas residents stationed outside of Kansas : Pursuant to Kansas statute 79-5107(e), only motor vehicles may qualify for exemption from personal property taxation in Kansas. RV titled vehicles must receive a State Board of Tax Appeals exemption.

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, as long as it is not being used in a trade or business.

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 (motor vehicles only if Kansas resident) for which exemption is being requested. Leased vehicles may not qualify for exemption;
- ____ 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 (motor vehicles only if Kansas resident) is located/maintained outside of the military person's permanent resident state;
- ____ 5. The personal property (non-residents only) 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)

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(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 only* and 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* (leased vehicles *may not* qualify for exemption);
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 *all 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 (leased vehicles *may not* qualify for exemption);
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.

The county appraiser may require the applicant to provide documentation that confirms the applicant qualifies for the exemption. Some of the documents the appraiser may find useful in making this determination are:

- Military 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 military orders: to verify military station is outside their permanent resident state
- Title to the personal property: to verify the military person is the legal owner of the property

County appraisers are *generally* not required to have military personnel obtain a Kansas Board of Tax Appeals order for a military exemption. Exceptions are:

1. *Kansas residents* must apply to the Board of Tax Appeals for military exemption on any *Kansas RV titled vehicle*;
2. the ownership of a motor vehicle *leased* by any military personnel, regardless of duty station or residency, should be addressed to the Board of Tax Appeals for determination of its exempt status; and
3. whenever the county appraiser is in doubt regarding any exemption, the Kansas Division of Property Valuation's Directive 92-025 must be followed and the applicant *must* apply to the Board of Tax Appeals for the exemption.

Military personnel that are required to file with the Kansas Board of Tax Appeals for an exemption can contact their local county appraiser's office for filing instructions. When an application for exemption is filed with the Board of Tax Appeals, documentation that demonstrates the property clearly qualifies for the exemption should be included with the application.

When an application for exemption is filed with the Kansas Board of Tax Appeals, the property tax payment is *generally* not due until 30 days after the Board issues its order. However, this does not apply to "taxed when tagged" motor vehicle taxes that must be paid at the time of registration. In the event taxes have been paid on property that is granted an exemption, the county will refund the tax according to the Board's instructions.