

ATTENTION ALL PERSONAL PROPERTY OWNER'S

Effective January 1, 2009, a new law exempts any property with a **purchase price of \$750 or less** that is in sub-class (6), class 2 or Article 11, § 1 of the Kansas Constitution, which is more commonly referred to as "other personal property." This new law was in Senate Substitute for the House Bill 2434, New Section 6.

The Exemption only includes items such as boats, boat motors, boat trailers, golf carts, ATV's, campers, mopeds, aircraft, misc. trailers, machinery and equipment no longer being "used" for the production of income, and snowmobiles.

- The exemption applies to any purchase whether new or used and there are no limitations on when the purchase was made.
- The purchase price does not include sales tax or any add-on costs that are charged separately and are readily discernible from actual purchase price (i.e. shipping and handling, set-up charges, etc.).
- Documentation showing the buyer and seller's name, addresses, signatures, date, and purchase price(s) will need to be submitted for consideration (i.e. Bill of Sale, Affidavit, etc.).
- Winnings, gifts, and inherited property may not automatically receive an exemption.

If questions, please contact the Jefferson County Appraiser's Office (785) 863-2080