

DOUGLAS COUNTY POLICY REGARDING THE PROCEDURE TO BE FOLLOWED IN THE EXEMPTION OF ALL TERRAIN VEHICLES (ATV) FROM PERSONAL PROPERTY AD VALOREM TAXATION PURSUANT TO KSA 79-201j (a)

1. K.S.A. 79-213 Excludes farm machinery and equipment from the Court of Tax Appeals exemption process. K.S.A. 79-201j (a) exempts ATV's that are actually and regularly used in farming or ranching operation.
2. Before determining that an ATV is exempt, the personal property appraiser must ascertain whether the ATV is actually and regularly used in farming or ranching operation. The most efficient manner in which to accomplish this is through sworn affidavit.
3. Upon request, each owner of an ATV will be provided an Affidavit for Application of an All Terrain Vehicle (ATV) Exemption that he needs to completed and returned by the 15th of March of the year to be exempted.
4. If the owner of the ATV fails to return the affidavit by March 15th, a valuation notice will be sent by July 1 of the tax year.
5. If the owner of the ATV fails to respond to the valuation notice, by protesting the value and submitting the proper affidavit for exemption, the ATV will be assessed for the tax year for personal property taxes according to the law and the owner will be responsible for the taxes for that year.
6. When the affidavit is returned sufficiently complete to the personal property appraiser, the appraiser shall place the ATV on the exempt personal property tax roll according to the law, unless a compelling reason to doubt the validity of the affidavit exists, in which case the personal property appraiser shall document in writing his reasons for doubting said affidavit and advise the taxpayer to apply for exemption from the Kansas Court Of Tax Appeals pursuant to the K.S.A. 79-213.
7. Once the ATV is exempted it shall not be necessary for the owner to re-apply for exemption each year, as long as the ownership, location and usage remains the same, or until such time as the personal property appraiser ascertains this information from any other reliable source.

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