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Mark Burghart, Secretary

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NOTICE TO ALL BOAT & MARINA OWNERS

***** January 1, 2026*****

ALL watercraft, boat trailers, boat motors, and any marine equipment are exempt from property tax as of January 1, 2026.

However, your watercraft must still be registered with Kansas Department of Wildlife and Parks if you intend to use it on Kansas waters.

House Bill 2231 amended K.S.A. 79-5501 to exempt all watercraft on or after January 1, 2026. Additionally, K.S.A. 79-213 was changed to include any marine equipment as exempt commencing after December 31, 2025.

Only taxable property is required to be listed for assessment under Kansas personal property laws provided in the K.S.A. 79-300 series.

Thus, beginning January 1, 2026, owners are no longer required to initially list watercraft or any marine equipment on a personal property rendition with the county appraiser's office per K.S.A. 79-306.

Further, watercraft dock/marina owners, lessees, or operators also no longer have the responsibility to furnish the county appraiser a list of names and addresses of all owners with watercraft docked at such premises as of January 1 and before July 1 of each year per K.S.A. 79-338.

Please be reminded that through December 31, 2025, all watercraft shall be listed, valued, and taxed in the name of the owner in the taxing district in which such property is located on the first day of January each year per K.S.A. 79-301 and K.S.A. 79-304. Watercraft "in-transit" on January 1 shall be listed in the taxing district where the owner resides if such watercraft is covered by the federally approved numbering system administered by the Kansas Department of Wildlife and Parks (KA #). The term "in-transit" indicates watercraft not having situs in Kansas as of January 1, including property that is removed short-term from Kansas between November 1 and January 1 and is returned to Kansas prior to the next succeeding March 1. Kansas law indicates that watercraft "stored" outside of Kansas long-term and does not have situs in the state as of January 1, including the November through March considerations, is not taxable in Kansas even if the owner resides in the state and the watercraft retains a KA#. A known exception is for watercraft "stored" in Missouri where laws in that state dictate storage as "in-transit". Thus, a watercraft owned by a Kansas resident with a KA# that is being "stored" long-term in Missouri may be considered as being "in-transit" and valued in the taxing district in Kansas where the owner resides.

Additionally, please note that through December 31, 2025, the value of watercraft is prorated onto or off the tax roll in the year it is acquired or sold in accordance with K.S.A. 79-306e. **This law dictates the owner of record must notify the county appraiser's office of a sale or acquisition of a watercraft by December 20th to make changes for that year, including any change resulting in a reduction in value or refund of taxes.**

Please contact your local county appraiser's office for more watercraft information. Phone numbers are provided on the back of this form.