

# POTTAWATOMIE COUNTY APPRAISER'S OFFICE

PO BOX 288, WESTMORELAND, KS 66549 ● FAX 785-457-2855

## AIRCRAFT

Model year: \_\_\_\_\_ Purchase Date: \_\_\_\_\_

Make: \_\_\_\_\_ Purchase Price: \_\_\_\_\_

Model: \_\_\_\_\_

Actual Engine Hours: Engine (1) \_\_\_\_\_

Engine (2) \_\_\_\_\_

Address where aircraft is located: \_\_\_\_\_

\_\_\_\_\_

Aircraft may qualify for exemption from property taxation if certain conditions are met and the Kansas Board of Tax Appeals grants the exemption. Any aircraft that has not been granted an exemption by the Kansas Board of Tax Appeals is taxable.

The Board of Tax Appeals may grant a property tax exemption to any aircraft that satisfies the conditions for one of the following exemptions:

1. **Business aircraft** [K.S.A. 79-201K] – Exemption for aircraft that is “*predominately*” used to earn income for the owner in the conduct of the owner’s business or industry. *Predominately* is defined to mean at least 80% of the total use of the aircraft, or utilization of the aircraft such that all costs are deductible for federal income tax purposes. Also, if the owner’s business is the leasing of the aircraft, the lessee’s use of the aircraft is not considered in determining the exemption.
2. **Antique aircraft** [K.S.A. 79-220] – Exemption for aircraft 30 years or older as determined by the date of the manufacture that is used exclusively for recreational or display purposes, or any combination thereof.
3. **Amateur-Built aircraft** [K.S.A. 79-220] – Exemption for aircraft that is defined as aircraft, manned or unmanned, that the major portion of which has fabricated and assembled by a person or personas who undertook the construction project solely for their own education or recreation. This bill applies to all years after December 31, 2013.

To apply to the Kansas Board of Tax Appeals for exemption of property tax on aircraft, please contact the Pottawatomie County Appraiser’s Office for the application forms or go to the Board’s website, <http://www.kansas.gov/cota/Forms/index.html> under Property Tax Exemptions and select TX Application Form (47k) and also TX Addition Aircraft (29k). Please complete these forms and submit to the Pottawatomie County Appraiser’s Office along with the \$100 filing fee made payable to the Kansas Board of Tax Appeals.