



Douglas County Appraiser  
 Douglas County Courthouse  
 Personal Property  
 1100 Massachusetts St  
 Lawrence KS 66044-3099

Today's Date: \_\_\_\_\_

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City/State/Zip: \_\_\_\_\_  
 Email: \_\_\_\_\_  
 Phone: \_\_\_\_\_

## **AFFIDAVIT FOR APPLICATION OF FARM ATV/UTV EXEMPTION**

State of Kansas}} Douglas County

***K.S.A. 79-201J} Farm machinery and equipment used in the operation aquaculture, Christmas tree farms, feedlots, nurseries, and gas distribution systems for irrigated land. Any bed, body or box that is attached to a motor vehicle except when attached by the manufacturer. In addition, Recreational Off-Road Vehicles (ROV) are not subject to this exemption.***

I, \_\_\_\_\_, being first duly sworn, on oath, depose and say that:

1} I am the owner of a FARM ATV or UTV, more fully described as:

Year: \_\_\_\_\_ Make: \_\_\_\_\_ Does it have a utility bed? Yes or No Purchase Price: \$ \_\_\_\_\_  
 Model: \_\_\_\_\_ Vin#: \_\_\_\_\_ Horsepower: \_\_\_\_\_  
 Description of Usage: \_\_\_\_\_

Number of Acres Owned: \_\_\_\_\_ Address of Acreage Owned: \_\_\_\_\_

2} Said FARM ATV or UTV is kept in Douglas County, KS and has been since the \_\_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_\_

If said FARM ATV or UTV is permanently removed from Douglas County, KS, I will notify the Douglas County Appraisers Office within 30 days of its removal.

3} Said FARM ATV or UTV is actually and regularly used solely and primarily in a farming or ranching operation and said farm is INCOME PRODUCING. If I discontinue using said FARM ATV or UTV in a farming or ranching operation, I will notify the Douglas County Appraisers Office of the change and of the new usage of the FARM ATV/UTV, within 30 days of such change(s).

4} Ownership of 10 acres or less, may disallow exemption (See reverse for detailed instructions and important information)

In addition to this affidavit, please provide photos of your item or any additional documentation that may show your item is actually and regularly used in a farming or ranching operation.

Is the above listed person, the titled owner of said ATV/UTV? Yes or No If no, list titled owners name & contact information:

\_\_\_\_\_  
 Signature of ATV/UTV Owner \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 Date

***This form must be notarized if not completing at the Douglas County Appraiser's office, in front of appraiser staff.***

Subscribed and Sworn before me, the undersigned, on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 Notary Public Printed Name: \_\_\_\_\_  
 Notary Public Signature: \_\_\_\_\_  
 Date Appointment Expires: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

{STAMP}

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

1. K.S.A. 79-213 Excludes farm machinery and equipment from the Board of Tax Appeals or BOTAs from the exemption process. K.S.A. 79-201j(a) exempts ATV/UTV's that are actually and regularly used in farming or ranching operations.
2. Before determining that an ATV/UTV is exempt, the personal property appraiser must determine whether the ATV/UTV is actually and regularly used in a farming or ranching operation. The farming or ranching operation must be **INCOME PRODUCING**. The most effective manner in which to accomplish this is through a sworn affidavit.
3. Upon request, each owner of the ATV/UTV will be provided with an affidavit for application of FARM-USE ATV/UTV exemption that needs to be completed and returned by the 15<sup>th</sup> of March of the year to be exempted. Such affidavit needs to be notarized if not completing at the appraiser's office. Public Notary is available.
4. If the owner of the ATV/UTV fails to return the affidavit by March 15<sup>th</sup>, the ATV/UTV will be added to the appropriate tax roll and a valuation notice will be sent to the tax payer.
5. If the owner of the ATV/UTV fails to respond to the valuation notice, by protesting the value and submitting the proper affidavit and additional documents for exemption, the ATV/UTV will be assessed for the year the personal property taxes according to the law and the owner will be responsible for the taxes for the year.
6. When the affidavit is returned sufficiently complete to the personal property appraiser and the personal property appraiser has approved the exemption, the appraiser will record the property as such. Unless, a compelling reason to doubt the validity of the affidavit exists, in which case the personal property appraiser shall document in writing his or her reasons for doubting said affidavit and advise and assist the taxpayer to apply for exemption from the Kansas Board of Tax Appeals pursuant to K.S.A.79-213. Additional documents and fees are required.
7. Once the ATV/UTV is exempted it shall not be required for the owner to reapply for exemption each year, as long as the ownership, situs location and usage remains the same, or until such time as the personal property appraiser ascertains this information from any reliable source.
8. Exemption will not be allowed if being used on 10 acres or less unless special circumstances can be documented and approved by the county appraiser.