

Division of Property Valuation
300 SW 29th Street
PO Box 3506
Topeka KS 66601-3506



Phone: 785-296-2365
Fax: 785-296-2320
www.ksrevenue.gov

Mark Burghart, Secretary

Laura Kelly, Governor

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.

County Appraiser's Office Phone Numbers

ALLEN	(620) 365-1415	LINCOLN	(785) 524-4958
ANDERSON	(785) 448-6844	LINN	(913) 795-2523
ATCHISON	(913) 804-6010	LOGAN	(785) 671-4821
BARBER	(620) 886-3723	LYON	(620) 341-3358
BARTON	(620) 793-1821	MARION	(620) 382-3715
BOURBON	(620) 223-3800 ext 805	MARSHALL	(785) 562-3301
BROWN	(785) 742-7232	MCPHERSON	(620) 241-5870
BUTLER	(316) 322-4220	MEADE	(620) 873-8710
CHASE	(620) 273-6306	MIAMI	(913) 294-9311
CHAUTAUQUA	(620) 725-5820	MITCHELL	(785) 738-5061
CHEROKEE	(620) 429-9500 ext 3	MONTGOMERY	(620) 330-1050
CHEYENNE	(785) 332-8830	MORRIS	(620) 767-5533
CLARK	(620) 635-2142	MORTON	(620) 697-2106
CLAY	(785) 632-2800	NEMAHA	(785) 336-2179 opt 3
CLOUD	(785) 243-8205	NEOSHO	(620) 244-3821
COFFEY	(620) 364-8426	NESS	(785) 798-2777
COMANCHE	(620) 582-2544	NORTON	(785) 877-5700
COWLEY	(620) 221-5433	OSAGE	(785) 828-3124
CRAWFORD	(620) 724-6431	OSBORNE	(785) 346-2310
DECATUR	(785) 475-8109	OTTAWA	(785) 392-3037
DICKINSON	(785) 263-4418	PAWNEE	(620) 285-2915
DONIPHAN	(785) 985-3977	PHILLIPS	(785) 543-6810
DOUGLAS	(785) 832-5133	POTTAWATOMIE	(785) 457-3500
EDWARDS	(620) 659-3001	PRATT	(620) 672-4112
ELK	(620) 374-2832	RAWLINS	(785) 626-3101
ELLIS	(785) 628-9400	RENO	(620) 694-2915
ELLSWORTH	(785) 472-3165	REPUBLIC	(785) 527-7229
FINNEY	(620) 272-3517	RICE	(620) 257-3611
FORD	(620) 227-4570	RILEY	(785) 537-6310
FRANKLIN	(785) 229-3420	ROOKS	(785) 425-6262
GEARY	(785) 238-4407	RUSH	(785) 222-2659
GOVE	(785) 938-2301	RUSSELL	(785) 483-5551
GRAHAM	(785) 421-2196	SALINE	(785) 309-5800
GRANT	(620) 356-3362	SCOTT	(620) 872-5446
GRAY	(620) 855-3858	SEDGWICK	(316) 660-9250
GREELEY	(620) 376-4057	SEWARD	(620) 626-3250
GREENWOOD	(620) 583-8132	SHAWNEE	(785) 251-2882
HAMILTON	(620) 384-5451	SHERIDAN	(785) 675-3932
HARPER	(620) 842-3718	SHERMAN	(785) 890-4825
HARVEY	(316) 284-6813	SMITH	(785) 282-5100
HASKELL	(620) 675-8269	STAFFORD	(620) 549-3540
HODGEMAN	(620) 357-8366	STANTON	(620) 492-6896
JACKSON	(785) 364-2358	STEVENS	(620) 544-2993
JEFFERSON	(785) 403-0000 Ext 4	SUMNER	(620) 326-8986
JEWELL	(785) 378-4000	THOMAS	(785) 460-4525
JOHNSON	(913) 715-5000	TREGO	(785) 743-5758
KEARNY	(620) 355-6427	WABAUNSEE	(785) 765-3508
KINGMAN	(620) 532-2256	WALLACE	(785) 852-4206
KIOWA	(620) 723-3301	WASHINGTON	(785) 325-2236
LABETTE	(620) 795-2548 Ext 5	WICHITA	(620) 375-4242
LANE	(620) 397-2804	WILSON	(620) 378-2187
LEAVENWORTH	(913) 684-0440	WOODSON	(620) 625-8600
		WYANDOTTE	(913) 573-8403