

**Miami County
Appraiser's Office**
201 South Pearl, Suite 100
Paola, KS 66071

Sandra Lucas, County Appraiser
countyappraiser@miamicountyks.org

Real Estate: (913) 294-9311
Personal Property (913) 294-3098
Fax: (913) 294-9584

Spring of 2025 Kansas Legislature approved to exempt many of the luxury personal property items in [House Bill 2231..](#)

The following described property, to the extent herein specified, is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas: (1) Any off-road vehicle that is not operated upon any highway; (2) any motorized bicycle, electric-assisted bicycle, electric assisted scooter, electric personal assistive mobility device and motorized wheelchair as such terms are defined in K.S.A. 8-126, and amendments thereto; (3) any trailer having a gross weight of 15,000 pounds or less that is used exclusively for personal use and not for the production of income; and (4) any marine equipment. (b) For purposes of this section: (1) "Marine equipment" means any watercraft trailer designed to launch, retrieve, transport and store watercraft and any watercraft motor designed to operate watercraft on the water; (2) "off-road motorcycle" means any motorcycle as defined in K.S.A. 8-126, and amendments thereto, that has been manufactured for off-road use only and is used exclusively off roads and highways; and (3) "off-road vehicle" means: (A) Any all-terrain vehicle, recreational off-highway vehicle and golf cart as such terms are defined in K.S.A. 8-126, and amendments thereto; and (B) any off-road motorcycle and snowmobile. (c) The provisions of this section shall apply to all taxable years commencing after December 31, 2025.

Miami County Appraiser's Office

2025 Fall / Winter Edition

Personal Property

Moving into the 2026 year, Citizens need to be aware of the upcoming Personal Property changes that will take affect on January 1, 2026.

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.

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

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.

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.

2026 Miami County Land Trend

Land sales that occur throughout the year are data collected, researched, and analyzed to be used in our valuation models and for trend analysis. Land resales are trending upwardly 11-12% annually, which has been holding consistent since 2023. Land sales that were determined to be valid market sales and have sold more than once in the last 10 years (re-sales without changes) were analyzed in this study.

There were 35 paired re-sales used for the analysis over the 10-year period. The difference in sale price of these resales is studied to determine how land is trending if at all.

Further analysis was done to compare rural and urban areas, and all analysis indicated a similar upward trend.

2026 Land Trend	
	Annual Trend
MEAN	11.62%
MEDIAN	11.48%

Appraiser's Minute

The Appraiser's Office is required by Kansas Statute to value all Real and Tangible Personal Property at market value each year as it sits on January 1. Miami County citizens are understandably concerned about value and tax increases. Kansas Laws must be adhered to in our valuation processes. Taxes are not a part of the Appraisal process and limiting or capping the value will not lower your taxes.

$$\text{Budget} / \text{Assessed Value} = \text{Mill Levy}$$

Values are just one part of the equation. The Mill Levies are calculated by using the Total Assessed value from each year and the total needed Budget Dollars. This should work somewhat like a scale, where if values increase and the budget stays the same then the Mill levy should decrease. Prices have increased on food, gas, utilities etc., and it is no different for the counties operating needs. The Appraiser's Office has a goal of determining a market value that is consistent with the property you own, and the other properties in the county. Seeking Equity within our county is our primary goal.

We are diligent in our processes to ensure that our data is correct. Documentation may be requested to gather the pertinent information used to build our database, and to ensure accuracy. We verify parcel use by physically visiting the parcel, unless the use of aerial photography is available and allowed for verification. Every Sale and Permit that occurs in the county has an in-person visit unless we are unable to access the parcel.

Miami County has about 650 Commercial properties out of approximately 19,000 total parcels, thus placing the bulk of weight for taxes on the Residential classification. Commercial Economic growth is needed to help ease the tax burden on the Residential class. Growth has been debated repeatedly over my years here at Miami County, and the desire to remain a Rural Community has persevered. I am hopeful that one day there will be an improved balance of Residential and Commercial properties in Miami County.

Below are a few State programs that may help if you qualify. I am providing a brief description of the programs. Miami Counties' [Website / County Appraiser's Office](#) page has a link to the [Kansas Department of Revenues](#) site that provides more detailed information on these programs. *Please note this information comes from KDOR and is subject to change annually.

1. Kansas Homestead Refund Program (Form K-40H)

The Homestead claim (K-40H) allows a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income and the refund is a percentage of your general property tax paid. The maximum refund is \$700.

To claim a Homestead refund:

- You must have been a Kansas resident for **all of 2024**;
- You must have household income of **\$42,600** or less;
- You must have owned and occupied a home in Kansas during 2024; and
- Your house cannot be valued at more than \$350,000

2. Kansas Property Tax Relief for Low Income Senior (SAFESR) (Form K-40PT)

SAFESR is a property tax refund program that is administered under the provisions of the Kansas Homestead Act (property tax refund) by the Kansas Department of Revenue. SAFESR is also referred to as, "Kansas Property Tax Relief for Low Income Seniors" and may be claimed on form K-40PT. The refund is 75% of the property taxes actually and timely paid on real or personal property used as a claimant's principal residence.

To claim a SAFESR refund:

- You must have been aged 65 years or older for all of 2024 (born before January 1, **1959**);
- You must have been a Kansas resident the **entire year of 2024**;
- You must have household income of **\$24,500** or less;
- You must have owned and occupied a home in Kansas during 2024; and
- Your house cannot be valued more than \$350,000.

3. Kansas Property Tax Relief for Seniors and Disabled Veterans (Form K-40SVR)

The Property Tax Relief claim form (K-40SVR) allows a refund of property tax for seniors, disabled veterans and the surviving spouse of a claimant who was either a disabled veteran or person 65 years of age or older. The refund will be the difference between the claimant's homestead property tax amount for a base year and the claimants homestead property tax amount for the current year.

To claim a Property Tax Relief, Claim for Seniors and Disabled Veterans refund:

- You must have been a resident of Kansas the **entire year of 2024**;
- You must have household income of **\$56,450** or less for 2024;
- You must have owned and occupied a home in Kansas during 2024; and
- Your house cannot be valued at more than \$350,000 in the base year.

In addition, you must also meet one of the following three requirements:

- You must have been age 65 or over for the entire base year; OR
- A disabled veteran for the entire base year.; OR
- The surviving spouse of a claimant who was receiving K-40SVR benefits as a senior or disabled veteran at the time of his or her death.

Miami County Appraisers Office



Miami County Beacon Parcel Search



Miami County Facebook

