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Mark Burghart, Secretary

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TO: County Appraisers and County Treasurers

FROM: Bob Kent, Director, Property Valuation Division

DATE: November 13, 2025

RE: HB 2231 Personal Property Exemption – Travel Trailers

Question: Does the new exemption for "trailers" apply to "travel trailers"?

Answer: No, PVD advises the two terms be treated as separate and distinct, and the exemption created in HB 2231 (2025) for trailers does not extend to travel trailers. K.S.A. 79-5118 controls and justifies disparate treatment between the terms "trailer" and "travel trailer."

Analysis

On May 23, 2025, the Division of Property Valuation (PVD) issued a summary to all county offices with information affecting property valuation and/or taxation resulting from the 2025 Legislature. The document included information regarding House Bill 2231 § 2 and 12, that created new personal property exemptions beginning in tax year 2026. The new exemptions concerned: 1) off-road vehicle that is not operated upon any highways; 2) motorized bicycle/electric-assisted bicycle; 3) electric personal assistive mobility device/motorized wheelchair; 4) any trailer having a gross weight of 15,000 pounds or less that is used exclusively for personal use and not to produce income; 5) marine equipment, including watercraft trailers designed to launch, retrieve, transport, and store watercraft; and 6) watercraft.

The summary explained the newly exempted categories would be included as part of the K.S.A. 79-213(l) exception list. Thus, the county appraiser would have the authority to automatically exempt without the taxpayer being required to apply to the Kansas Board of Tax Appeals (BOTA).

Since the issuance of the PVD 2025 Legislative Summary, PVD has received requests to further clarify this new exemption status as it relates to Sec. 2 and "trailers." The most frequent question involving the exemption of "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 whether that exemption includes "travel trailers".

Because the statutory amendments employ legally defined terms, PVD's interpretation must rely on these recurring legal definitions established throughout Kansas statutes, which treat "trailers" and "travel trailers" as separate and distinct categories of personal property, rather than on the broader vernacular. This logic has been employed by the Kansas appellate courts, holding that when separate statutes relate to the same subject matter and class of things, they should be considered *in para materia*.[1] Here, the common distinctions between the terms "trailer" and "travel trailer" exist in both the State's vehicle laws, and its property tax laws. Therefore, PVD's interpretation is that "trailer" is separate and distinct from "travel trailer" for purposes of Sec. 2 of HB 2231. Furthermore, tax exemptions are interpreted strictly in favor of imposing the tax and against allowing an exemption.[2]

The Division of Property Valuation (PVD) has historically treated a "trailer" and a "travel trailer" as distinct and separate items, and this was the underlying context during the Legislative session. Travel trailers are not meant to carry people (e.g., hayrides or parade floats) or property as they are primarily constructed as recreational living quarters. Kansas motor vehicle statutes define and reference them separately:

> **K.S.A. 8-1479. "Trailer" defined.** "Trailer" means every vehicle with or without motive power, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle, and so constructed that no part of its weight rests upon the towing vehicle.
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> **K.S.A. 8-1490. "Travel trailer" defined.** "Travel trailer" means every vehicle without motive power designed to be towed by a motor vehicle constructed primarily for recreational purposes.
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> **K.S.A. 8-126. Registration of vehicles; definitions.** (nn) and (oo) repeats both definitions above.

This distinction is carried over into Kansas property tax laws.

K.S.A. 79-5118 recognizes this same distinction by treating a travel trailer as a recreational vehicle (RV) for property tax purposes, rather than a trailer. It defines an RV as "a vehicular-type unit built on or for use on a chassis and designed primarily as living quarters for recreational, camping, vacation, or travel use, and which has its own motive power *or* is mounted on or drawn by another vehicle." Motor homes, campers, and travel trailers that meet the statutory definition of a recreational vehicle are required to be titled as recreational vehicles, and not mere trailers, with the property taxes based on age and weight with no adjustments for condition or mileage of the vehicle.[3]

If the RV is not registered to pay property tax based on age and weight, it is included on a personal property rendition under Schedule 6. The PVD Personal Property Guide includes instructions for classifying, listing, and valuing travel trailers that are not registered for RV tax using age and

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[1] "In para materia" means that when a court or agency interprets a statute, it doesn't look at that law in isolation. Instead, it considers other laws on the same subject—treating them as part of a coordinated set—so the meaning of one provision is informed by how related provisions are written and applied. See *Bradley v. Board of Butler County Comm'rs*, 20 Kan.App.3d 602, Syl. 4 (1995); See Also *In the Matter of Masson*, 21 Kan.App.2d 863, 869 (1995).

[2] See *In re Mental Health Ass'n of Heartland*, 289 Kan. 1209, 1211 (2009).

[3] Most travel trailers in Kansas qualify to be titled as recreational vehicles per the above definition and pay property taxes at the time of registration based on age and weight pursuant to K.S.A. 79-5120. However, some travel trailers do not meet the standards in the RV definition to be registered in this manner. This happens most often if a unit has less than 12 volts of electrical capacity or the plumbing is not self-contained.

weight. The guide also includes directions for classifying, listing, and valuing non-commercial trailers for motorcycles, horses, utility, etc… Both types of trailers are included in the guide's Schedule 6 as Class 2, Subclass 6 personal property. Although both trailers and travel trailers may be listed and valued on Schedule 6, they are considered separate and distinct categories within the subclass with different data reporting requirements on a personal property rendition. The treatment of travel trailers in the "tag and tax" category results in travel trailers paying a much-reduced assessed tax amount than simply 30% of appraised value.

PVD considers the HB 2231 exemption for "any trailer having a gross weight of 15,000 pounds or less that is used exclusively for personal use and not to produce income" to be inclusive of the personal property Subclass 6 category of non-commercial trailers used for utility purposes. PVD advises the county appraisers that travel trailers are not exempt under HB 2231, Sec. 2, because travel trailers are a defined term and customarily classified differently than a "trailer", regardless if it is registered and taxed as an RV using age and weight, or if it is listed, valued, and taxed as personal property on a rendition in Subclass 6.