

BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF

FOR EXEMPTION FROM AD VALOREM TAXATION

DOCKET NO. _____ EDX

IN _____ COUNTY, KANSAS.

**APPLICATION FOR EXEMPTION FROM AD VALOREM TAXATION PURSUANT TO
ARTICLE 11, SECTION 13 OF THE KANSAS CONSTITUTION FOR
_____ ECONOMIC DEVELOPMENT PURPOSES**

[For assistance, contact the Kansas Department of Commerce]

1. Clearly identify the real and/or personal property at issue. For real property, provide the legal description, common description, including street address, city, county, and state, a description of all improvements, including the date construction commenced and ended, and attach a copy of the deed. For personal property, provide an itemized list of all items, including the acquisition date(s). (If the description is lengthy, attach additional pages to the form.)

2. For what year(s) are you requesting an exemption?

3. Describe specifically the nature of your business. Copies of company brochures may be attached.

4. Will the property be used to (A) manufacture articles of commerce; (B) conduct research and development; or (C) store goods or commodities that are sold or traded in interstate commerce? [Article 11, §13, Kansas Constitution]

5. Is any of the subject property to be used in a poultry confinement facility, a rabbit confinement facility, or swine production facility? If yes, list which property will be used for any of the above listed purposes. [K.S.A. 79-250]

6. Has a previous application for exemption of the subject property been submitted to the Board? ____Yes ____No
If yes, for what year(s)? _____ BOTA Docket No. _____

7. Has a previous application for exemption been submitted to the Board for other property that you own or have owned? ____Yes ____No
If yes, for what year(s)? _____ BOTA Docket No. _____

8. List all property leased or under lease-purchase, and enclose a copy of all lease or lease-purchase agreements. [K.S.A. 79-221]

9. If any of the property is leased: [K.S.A. 79-221]
- (a) Does the lessor have a 51 percent, or more, ownership interest in the lessee's business?
 - (b) Does the lessee have a 51 percent, or more, ownership interest in the lessor's business?
 - (c) Is the lessor a community-based not-for-profit economic development corporation organized under the laws of this state which is exempt from federal income taxation pursuant to paragraphs (4) and (6) of subsection (c) of section 501 of the Internal Revenue Code? If yes, submit a copy of the Section 501(c)(4) or (6) letter from the federal government.

10. Is this business:
- (a) a new business _____ or, (b) an expansion of an existing business? _____

[If a **new business**, answer questions 11a through 11e.]
 [If an **expansion** of an existing business, answer questions 12a through 12c.]

11. **NEW BUSINESS** - If this is a new business, indicate:
- a. Whether the business is new to the city, county, or state;
 - b. If not new to Kansas, the city and county where the business was located previously;
 - c. The date the business commenced operations;
 - d. For real property, whether the subject property is an existing facility or a newly constructed facility;
 - e. If it is new construction, the cost of acquisition in the following categories:
- | | |
|-------------------|----------|
| Land | \$ _____ |
| Improvements | \$ _____ |
| Personal Property | \$ _____ |

12. **EXPANSION OF EXISTING BUSINESS** - If this is the expansion of an existing business, indicate:
- a. The completion date of the expansion;
 - b. The number of new jobs actually created by the expansion and the date(s) they were created;
 - c. The acquisition costs for the expansion in the following categories:
- | | |
|-------------------|----------|
| Land | \$ _____ |
| Improvements | \$ _____ |
| Personal Property | \$ _____ |

13. Enclose a copy of the governing body's adopted policies and procedures for granting and monitoring exemptions. [K.S.A. 79-251(a)]

14. Enclose a copy of the prepared cost-benefit analysis, which includes the effect of granting the exemption on state revenues. [K.S.A. 79-251(a)(1)]

15. Provide proof of publication of the notice of the public hearing concerning the granting of the economic development exemption and attach a publisher's affidavit showing publication at least 7 days prior to the hearing. [K.S.A. 79-251(b)]

16. Enclose a copy of the letter of notice of the public hearing sent to the governing body of any city or county and unified school district within which the subject property is located. [K.S.A. 79-251(b)]

17. Enclose a copy of the ordinance or resolution adopted by the local governing body granting the economic development exemption. [K.S.A. 79-251]
18. If locating from one city or county to another within this state, provide evidence that the business has received approval from the Secretary of the Department of Commerce prior to qualifying for the exemption. (Relocation is necessary to prevent business from locating outside this state). [K.S.A. 79-251(b)(2)]
19. Enclose any applicable filing fee(s) pursuant to K.A.R. 94-2-21. Checks or money orders should be made payable to the **Board of Tax Appeals**.
20. Did you receive assistance from the Kansas Department of Commerce? YES _____ NO _____
21. Do you request a hearing on the application for exemption? YES _____ NO _____

 APPLICANT (Print/Type Information)

BY _____

TITLE _____

ADDRESS _____
 (Street)

 (City) (State) (Zip)

Phone No. () _____

VERIFICATION

STATE OF KANSAS, COUNTY OF _____, ss:

I, _____, applicant herein, do solemnly swear that the information set forth in this application is true and correct, to the best of my knowledge and belief. So help me God.

 Applicant or Attorney Signature

Subscribed and sworn to before me this _____ day of _____, _____.

S E A L

 Notary Public

My appointment expires: _____

[AFTER THIS FORM IS COMPLETED AND SIGNED, FILE WITH YOUR COUNTY APPRAISER'S OFFICE]

COUNTY APPRAISER RECOMMENDATIONS AND COMMENTS

TO COUNTY APPRAISER: K.S.A. 79-213(d) requires the County Appraiser to review the exemption request and make a recommendation. The County Appraiser shall provide a copy of his or her comments and recommendations to the applicant.

Answer (circle) all of the following questions before transmitting this application to the Board of Tax Appeals.

Have you carefully examined the facts as set out above? Yes No

Do you find these facts represent the true situation? Yes No

Does the County recommend that the relief herein requested be granted? Yes No

Does the County request a hearing on this application? Yes No

PROPERTY IDENTIFICATION NUMBER(s) (if any) USED BY THE COUNTY: _____

If applicant's statement does not represent a complete picture of the situation, set out the facts as you found them at the time of your examination and investigation.

Typed (printed) Name of County Official

Title

VERIFICATION

STATE OF KANSAS, COUNTY OF _____, ss:

I, _____, the County official named above, do solemnly swear the information and comments set forth in the above are true and correct to the best of my knowledge and belief. So help me God.

Signature – County Official

Subscribed and sworn to before me this _____ day of _____, _____.

S E A L

Notary Public/City Clerk/County Clerk

My appointment expires: _____.