

**BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS
EQUALIZATION APPEAL OF PROPERTY CLASSIFICATION OR VALUE
(Pursuant to K.S.A. 79-1409 and K.S.A. 79-1609)**

IN THE MATTER OF THE APPEAL OF:

NAME (Owner of Record)

MAILING ADDRESS (Street, Box #)

CITY STATE ZIP

TELEPHONE:

Work: () _____

Home: () _____

ATTORNEY OR REPRESENTATIVE (if applicable):

NAME TITLE

ADDRESS

CITY STATE ZIP

TELEPHONE () _____

BOARD OF TAX APPEALS USE ONLY

Docket No.: _____-EQ
(Assigned by BOTA)

COUNTY _____

YEAR AT ISSUE _____

NOTE: If you are to be represented by an attorney or other individual, you must provide the Board with either an Entry of Appearance or current Declaration of Representative approved by BOTA.

1. Are you filing in the SMALL CLAIMS DIVISION or REGULAR DIVISION of BOTA? (SEE PG. 3)
Effective July 1, 2000, all single-family residential property appeals are required to be filed with the Small Claims Division.

Small Claims Division

Regular Division

2. DESCRIBE PROPERTY UNDER APPEAL:

() Personal Property - Give description and Personal Property Number used by County

() Real Property (Real Estate) - Give street address or legal description and provide:

Parcel ID No.: _____

OR Other ID No. used by the County _____

3. OWNER'S OPINION OF APPRAISED VALUE and/or CLASSIFICATION AS OF Jan. 1st this year:

\$ _____ CLASS _____

MORE----PLEASE COMPLETE ENTIRE FORM -

4. Briefly explain why you are filing this appeal and state the law (if known) or facts on which your appeal is based. Simply stating values are "too high" is insufficient. Be specific. If more space is needed attach additional sheets.

I hereby certify that all information/documentation contained herein, attached hereto or hereafter provided by me is true and correct to the best of my knowledge and belief.

APPLICANT (or authorized representative) SIGNATURE

DATE

TITLE

IF YOU APPEAL TO THE BOARD OF TAX APPEALS, SUBMIT ALL REQUIRED DOCUMENTATION TO:

**STATE BOARD OF TAX APPEALS
DOCKING STATE OFFICE BUILDING
915 S.W. HARRISON, STE. 451
TOPEKA, KS 66612-1505
Tele.No. (785) 296-2388
Fax No. (785) 296-6690**

GENERAL INSTRUCTIONS FOR FILING AN EQUALIZATION APPEAL

1. You may complain or appeal to the county appraiser from the classification or appraisal of your property by giving notice to your county appraiser within 30 days subsequent to the date of the mailing of the valuation notice for real property, and on or before May 15 for personal property. However, if you file such an appeal with the county appraiser, you are precluded from paying your taxes under protest for the same tax year.
2. The county appraiser or appraiser's designee will schedule an informal meeting concerning your appeal.
3. When you receive notification of the results of that informal meeting, if you disagree with those results, you have 18 days from the mailing date of that notification within which to file an appeal, on forms provided by the county clerk, with the county hearing officer panel or with the Small Claims Division of the State Board of Tax Appeals. NOTE: If your county does not have a hearing officer panel, you have 30 days from the mailing date of the notification within which to file an appeal with either the regular division or the small claims division of the Board of Tax Appeals. Effective July 1, 2000, all single-family residential property appeals are required to be filed with the Small Claims Division.
4. When you receive notification of the results of the county hearing officer panel hearing, if you disagree with those results, you have 30 days from the mailing date of that notification within which to file an appeal with either the regular division or the small claims division of the State Board of Tax Appeals on forms provided by the county clerk.
5. **YOU MUST FILE WITH THE COUNTY CLERK A COPY OF ANY APPEAL YOU FILE WITH THE STATE BOARD OF TAX APPEALS.**
6. Your appeal to the State Board of Tax Appeals must include the following:
 - a. A completed Equalization Appeal of Property Classification or Value form.
 - b. A copy of the county appraiser's results of informal meeting.
 - c. A copy of the hearing officer or panel results (when applicable in your county).
 - d. A copy of an Entry of Appearance or current Declaration of Representative form if you are to be represented by an attorney or other individual.
 - e. 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**.
7. If the above documentation is not received by the State Board of Tax Appeals within the required time frame, your appeal will be dismissed.
8. The State Board of Tax Appeals will notify you and the County of the date and time for the hearing of this equalization appeal.

IF YOU APPEAL TO EITHER THE SMALL CLAIMS DIVISION OR REGULAR DIVISION OF THE STATE BOARD OF TAX APPEALS, SUBMIT ALL REQUIRED DOCUMENTATION (above) TO:

**STATE BOARD OF TAX APPEALS
DOCKING STATE OFFICE BUILDING
915 S.W. Harrison, STE. 451
TOPEKA, KS 66612-1505
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Fax No. (785) 296-6690**

SMALL CLAIMS DIVISION – Effective July 1, 2000, owners of single family residential property must file with the Small Claims Division. Small Claims cases are heard by one hearing officer and your hearing will be held in the county where the property is located, or in an adjacent county. If you are not satisfied with the decision of the Small Claims Hearing Officer, you may appeal that decision to the Regular Division of the Board of Tax Appeals.

Owners of other types of property that meet certain statutory requirements may choose to file with the Small Claims Division. You may elect to file your appeal with the Small Claims Division **ONLY** if the property is valued by the county at less than \$2,000,000 and is not classified as agricultural use.

The Small Claims Division does not have the statutory authority to hear appeals on property devoted to agricultural use.

REGULAR DIVISION OF THE BOARD OF TAX APPEALS – If you file with the regular division, your appeal may then be heard in your geographical area or it may be heard in the Board’s hearing rooms in Topeka. One or more of the three members of the Board will hear your appeal. Two or more members of the Board, however, must make the decision on your case and approve the order.

You **must** file with the Regular Division of the Board of Tax Appeals if:

1. The property which is the subject of this appeal is classified as “agricultural use” property; or
2. The property that is the subject of this appeal is not single family residential property and is valued by the county at \$2,000,000 or more.