

KANSAS BOARD OF TAX APPEALS  
FILING FEES  
EFFECTIVE OCTOBER 1, 2004

The 2003 Legislature in HB 2005 provided that the Board of Tax Appeals shall charge and collect a filing fee established by rules and regulations adopted by the Board. See K.S.A. 2003 Supp. 74-2438a. Pursuant to the Legislature's direction, the Board has adopted regulations implementing filing fees for certain applications and appeals filed with the Board. These regulations can be found at K.A.R. 94-2-21. See also K.A.R. 94-2-4 (amended), 94-2-19 (amended), and 94-2-20 (amended). A copy of the Board's regulations may be found on the Board's Website at [www.kansas.gov/bota/](http://www.kansas.gov/bota/).

The filing fees apply to both Small-Claims and Regular Division filings.

The filing fee may be paid in the form of a check or money order made payable to the Kansas Board of Tax Appeals, by credit card, or by cash, but cash payment must be for the exact amount of the fee.

The filing fees listed below are effective October 1, 2004. For exemptions, grievances and mortgage registration protests that are filed with the counties and then forwarded to the Board, the applicable date is the date filed with the county and not the date filed with the Board.

The terms "value" and "valuation" used herein shall mean the valuation shown on the county notice of valuation or the valuation at the time of the filing of the appeal with the Regular Division if the valuation has been reduced by the county appraiser at the informal hearing, by the hearing officer panel, or by the Small Claims Division.

The filing fee must accompany the filing or be received by the Board within seven (7) business days of the date the appeal or application was filed. Failure to pay the fee will result in dismissal of the appeal or application.

If a taxpayer or applicant asserts they are unable to pay a filing fee by reason of poverty, they must file an affidavit with supporting documentation indicating that fact. Upon proper proof, the Board may waive the filing fee.

If an applicant or taxpayer asserts multiple applications or appeals should be filed as one application or appeal, such applicant or taxpayer must submit a written request and demonstrate that the matters should be filed as one. If the Board finds the applicant or taxpayer is correct, all fees or a portion of the fees may be waived. If all of the fees or a portion of the fees have been paid, the Board may issue a refund.

Questions concerning filing fees may be directed to Trevor Wohlford, Executive Director, by mail at Kansas Board of Tax Appeals, Docking State Office Building, Room 451, Topeka, Kansas 66612-1505; by e-mail at [maildesk@bota.state.ks.us](mailto:maildesk@bota.state.ks.us); by telephone at 785/296-2388; or by facsimile at 785/296-6690.

BOARD OF TAX APPEALS  
FILING FEES SCHEDULE  
EFFECTIVE OCTOBER 1, 2004

Pursuant to K.A.R. 94-2-21(f), public school districts shall be exempt from paying filing fees.  
The filing fee schedule applicable to all other persons or entities is as follows:

## REGULAR DIVISION

### DIVISION OF PROPERTY VALUATION

\$500 or less at issue .....	\$ 25.00
more than \$500 and up to \$1,000 .....	\$ 50.00
more than \$1,000 and up to \$5,000 .....	\$100.00
more than \$5,000 and up to \$10,000 .....	\$175.00
more than \$10,000 .....	\$250.00

### DIVISION OF TAXATION

Homestead property tax & Food sales tax refund .....	Exempt
All other appeals	
\$500 or less at issue .....	\$ 25.00
more than \$500 and up to \$1,000 .....	\$ 50.00
more than \$1,000 and up to \$5,000 .....	\$100.00
more than \$5,000 and up to \$10,000 .....	\$175.00
more than \$10,000 .....	\$250.00

### EQUALIZATIONS AND PROTESTS

Real Estate	
Not-for-profit if value is less than \$100,000 .....	\$ 10.00
Properties valued \$250,000 or less .....	\$ 50.00
Greater than \$250,000 and up to \$1,000,000 .....	\$ 75.00
Greater than \$1,000,000 and up to \$5,000,000 .....	\$125.00
Greater than \$5,000,000 and up to \$10,000,000 .....	\$175.00
Greater than \$10,000,000 .....	\$200.00
Multiple contiguous parcels owned by the same person or entity that comprise one economic unit .....	Fee for highest valued parcel + \$15.00 for each additional parcel
Single-family residential property .....	Exempt
Farmsteads .....	Exempt
Personal Property .....	\$ 50.00
Single-family residential mobile/manufactured homes .....	Exempt

**EXEMPTION APPLICATIONS**

IRBX/EDX Applications.....	\$250.00
Not-for-profit if value is less than \$100,000.....	\$ 10.00
All other Exemptions (per vehicle or per parcel).....	\$ 50.00

**GRIEVANCES**

Penalty abatement (79-332a, 79-1422, 79-1427a).....	\$ 15.00
Clerical error (79-1701, 79-1702).....	\$ 15.00

**IRB INFORMATIONAL STATEMENT FILINGS (K.A.R. 94-3-2)**..... \$250.00

**MORTGAGE REGISTRATION PROTESTS**..... \$ 15.00

**NO-FUND-WARRANT REQUESTS**..... \$ 50.00

**REAPPRAISAL REQUESTS**..... \$ 50.00

**SMALL-CLAIMS DIVISION**

**EQUALIZATIONS & PROTESTS**

Not-for-profit if value is less than \$100,000.....	\$ 10.00
Single-family residential property.....	Exempt
All other appeals.....	\$ 20.00

**DIVISION OF TAXATION**

Homestead property tax & Food sales tax refund.....	Exempt
All other appeals.....	\$ 20.00