

BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS
APPLICATION PROTESTING PAYMENT OF AD VALOREM TAXES
(Pursuant to K.S.A. 79-2005)

IN THE MATTER OF THE PROTEST OF:

NAME (OWNER OF RECORD)

MAILING ADDRESS (STREET, BOX #)

CITY STATE ZIP
() ()
(WORK) PHONE NUMBERS (HOME)

ATTORNEY OR OTHER REPRESENTATIVE, if applicable:

NAME

ADDRESS

CITY STATE ZIP
TELEPHONE ()

FOR OFFICIAL BOTA USE ONLY
BOTA DOCKET NO. _____-PR

(If you are represented by an attorney or agent, you must submit an Entry of Appearance or current Declaration of Representative approved by BOTA)

FOR TAXES PAID IN: _____ COUNTY

1. Are you filing in the SMALL CLAIMS DIVISION or REGULAR DIVISION? (SEE LAST PAGE)
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. Give a description of the property (including ID number used by County).

() Real property (real estate):

- I.D. No. _ _ _ - _ _ _ - _ _ _ - _ _ _ - _ _ _ - _ _ _ . _ _ _ - _ _ _
- Street address or legal description, common name, subdivision, etc.

() Personal property:

3. Tax year(s) at issue: _____

4. TAXES PAID: 1st half _____ 2nd half _____ Full _____

5. Are taxes paid by a mortgage company, bank or savings & loan? Yes _____ No _____

6. What do you believe is the value and/or proper classification of this property for the year being protested? \$ _____

MORE-- PLEASE COMPLETE ENTIRE FORM --

7. Explain why you are filing a protest and the statute, law, or facts on which your protest is based -- please 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

TITLE

FOR COUNTY TREASURER'S OFFICIAL USE ONLY

Class %	County Appraised Value	County Assessed Value	Taxpayer's Assessed Value	Invalid Assessment	Total Mill Levy	Amount of Taxes Protested

GENERAL INSTRUCTIONS FOR FILING A PROTEST

1. You may protest your taxes only if you did not file an equalization appeal on the valuation of the same property for the same tax year. If you have protested your first half payment of taxes, you may not protest your second half payment.
2. Complete the tax protest form and **FILE A COPY WITH THE COUNTY TREASURER'S OFFICE ON OR BEFORE DECEMBER 20.** (If taxes are paid IN FULL by an escrow agent, you must file your protest no later than January 31.) After that deadline, any protest must be filed at the time taxes are paid. **YOU MUST KEEP A COPY OF THE PROTEST FORM.** If dissatisfied with the County's decision, you will use this form to file your protest with the Board of Tax Appeals.
3. The County Appraiser will contact you to schedule an informal meeting with that office. (NOTE: If the grounds for your tax protest is that a tax levy is illegal, an Appendix to BTA 2005 must be completed and attached to the protest form and the County Treasurer will forward the appeal directly to the Board of Tax Appeals. No informal hearing will be scheduled with the County Appraiser when the basis for your appeal is that a tax levy is illegal.)
4. When you receive notification of the results of the informal 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 the Small Claims Division or the Regular Division of the Board of Tax Appeals. See page 4 for additional information for filing with the Small Claims Division or the Regular Division of the Board of Tax Appeals.

When filing your appeal with the Board of Tax Appeals, you must include:

- A. A copy of the protest form filed with the County Treasurer;
- B. A copy of your paid tax receipt;
- C. A copy of the notification of results (Form PV-RA-35) from your informal county hearing; and
- D. A copy of an Entry of Appearance or current Declaration of Representative approved by BOTA **if** you are to be represented by an attorney or other individual.

A copy of all information sent to the Board must also be provided to the County.

If the above documentation is not received by the Board of Tax Appeals within the required 30 day time frame, your appeal will be dismissed.

The Board of Tax Appeals will notify you and the County of the date and time for the hearing of this protest.

IF YOU APPEAL TO THE 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
Tele.No. (785) 296-2388
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 five members of the Board will hear your appeal. Three 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.
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