

**BEFORE THE COURT OF TAX APPEALS  
STATE OF KANSAS**

IN THE MATTER OF THE  
EQUALIZATION APPEAL OF  
COFFEYVILLE RESOURCES  
NITROGEN FERTILIZERS, L.L.C.  
FOR THE YEAR 2008 IN  
MONTGOMERY COUNTY, KANSAS

Docket Nos. 2008-7226-EQ  
and 2008-7227-EQ

**ORDER DENYING RECONSIDERATION**

Now the above-captioned consolidated matters come on for consideration and decision by the Court of Tax Appeals of the State of Kansas pursuant to a timely petition for reconsideration filed by Taxpayer, Coffeyville Resources Nitrogen Fertilizers, L.L.C., pursuant to K.S.A. 77-529 and K.A.R. 94-5-25.

After considering all of the arguments presented in Taxpayer's petition and in Montgomery County's response, the Court finds and concludes that Taxpayer has presented no new evidence or arguments to demonstrate that the majority's findings of fact or conclusions of law are erroneous. Taxpayer has merely reasserted its positions and argued that the majority erred in ruling contrary to those positions.

IT IS THEREFORE ORDERED BY THE COURT OF TAX APPEALS OF THE STATE OF KANSAS that the above-captioned petition for reconsideration is denied.

This is a final order of the Court of Tax Appeals and constitutes final agency action. Any party choosing to appeal this order must do so by filing a petition for judicial review within 30 days from the date of certification of this order. See K.S.A. 77-613(c). The petition for judicial review shall be filed with the Kansas Court of Appeals. See K.S.A. 2010 Supp. 74-2426(c)(2). The Court of Tax Appeals shall not be a party to the petition for judicial review but shall receive service of a copy of the petition. Pursuant to K.S.A. 2010 Supp. 77-529(c), any party choosing to petition for judicial review of the Court's decision is hereby notified that the Secretary of the Court of Tax Appeals is to receive service of the petition for judicial review.

IT IS SO ORDERED

THE KANSAS COURT OF TAX APPEALS



*Bruce F. Larkin*

BRUCE F. LARKIN, CHIEF JUDGE

*J. Fred Kubik*

J. FRED KUBIK, JUDGE

*Trevor C. Wohlford*

TREVOR C. WOHLFORD, JUDGE

*Joelene R. Allen*

JOELENE R. ALLEN, SECRETARY

CERTIFICATION

I, Joelene R. Allen, Secretary of the Court of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2008-7226-EQ and any attachments thereto, was placed in the United States Mail, on this 15th day of February, 2012, addressed to:

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Coffeyville Resources Nitrogen Fertilizers, L.L.C.  
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IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka,  
Kansas.

  
Joelene R. Allen, Secretary