

94-2-1. Definitions. (a) “Chief judge” means the chief judge of the Kansas court of tax appeals, appointed as provided in K.S.A. 74-2433, and amendments thereto.

(b) “Court” means the Kansas court of tax appeals.

(c) “Counsel” means legal counsel.

(d) “Entry of appearance” means a pleading listing the following information:

(1) The name, address, and telephone number of the attorney entering an appearance;

(2) the Kansas supreme court registration number, or its equivalent, of the attorney entering an appearance; and

(3) the name of the party represented by the attorney.

The entry of appearance shall be signed by the attorney entering an appearance on behalf of the party. This signature shall constitute a certificate as prescribed in K.S.A. 60-211, and amendments thereto.

(e) “Executive director” means the individual appointed pursuant to K.S.A. 74-2433, and amendments thereto.

(f) “Party” means any of the following:

(1) Any taxpayer or applicant bringing the action, a governmental unit bringing or defending the action, or both;

(2) any intervenor permitted to intervene by the court; or

(3) any person joined as a contingently necessary party.

(g) “Pleadings” means any of the following:

- (1) Notice of appeal;
- (2) application;
- (3) motion;
- (4) brief;
- (5) proposed findings of fact and conclusions of law; or
- (6) any other similar document formally filed with the court.

(h) “Presiding officer” means any of the following:

(1) A panel of judges;

(2) the judge assigned pursuant to K.S.A. 77-514, and amendments thereto, to conduct the status conference, prehearing, oral arguments, hearing, or similar proceedings; or

(3) a court staff attorney in a status or prehearing conference to which a court staff attorney has been assigned according to K.A.R. 94-2-6.

(i) “Secretary” means the secretary of the court of tax appeals