

This guide provides general information about the Regular Division of the Kansas Board of Tax Appeals (BOTA). This information is not intended to be, and should not be construed as, legal advice. For more information about the Board of Tax Appeals, please visit the BOTA's web site at www.kansas.gov/bota

ABOUT THE KANSAS BOARD OF TAX APPEALS

The BOTA is the highest administrative tribunal to hear cases involving ad valorem (property), income, sales, and compensating use taxes, along with other matters involving taxation by state and local authorities. The BOTA is an independent tax tribunal, meaning that it is not affiliated with the Kansas Department of Revenue or any other taxing authority. The BOTA is a neutral decision-making body.

Multiple board members may hear cases at the same time in different hearing rooms. Nevertheless, all three board members review the evidence in each case, and all final orders are approved by a majority of the board members. Final orders of the BOTA may be appealed to the District Court or Court of Appeals of the State of Kansas. See K.S.A. 74-2426. Proceedings before the BOTA are governed by administrative regulations and state statutes.

WHAT CAN I EXPECT AT MY HEARING?

The BOTA regular division hearings are formal adjudicative proceedings held under the Kansas administrative procedures act (KAPA) and the Kansas rules of civil procedure. A recording of the hearing will be made from which a transcript may be prepared. The time allowed for the hearing is divided equally between the taxpayer and the taxing authority. All witnesses who testify are sworn in or given an oath of affirmation.

WHAT DO I NEED TO DO BEFORE MY HEARING?

*In advance of the hearing date, you must provide your county appraiser (or the Department of Revenue, if this is a Division of Taxation appeal) a copy of all documents, photographs or other physical evidence you plan to present at your hearing. Similarly, the county appraiser (or the Department of Revenue) will provide you a copy of all evidence they plan to present at the hearing. For single-family residential property tax appeals, the exchange of evidence must occur not less than **10 days** prior to the hearing date. For all other types of appeals (including Division of Taxation appeals), the exchange of evidence must occur not less than **20 days** prior to the hearing date. See K.A.R. 94-5-21. As explained below, please do not send any documentary evidence to the BOTA prior to your hearing. All evidence received by the BOTA must be received under oath at your hearing.*

WHAT SHOULD I BRING TO MY HEARING?

You should bring to the hearing two (2) copies of any documentary evidence or photographs you have previously exchanged with the taxing authority. Because the BOTA is an independent decision-making body separate and apart from any taxing authority, the BOTA will not have access to any documentation that you may have previously shared with the county or the Department of Revenue. The BOTA also will not be aware of any issues you may have raised at earlier meetings or hearings. You should come to your hearing prepared to explain in a succinct manner all aspects of your case. The BOTA will have no prior knowledge of your case.

Documentary evidence or photographs are the most common types of evidence provided at BOTA hearings. If you wish to bring any type of

electronic media (DVDs, video tapes, etc.), you must provide your own device for playing the media.

WHAT ABOUT PARKING AT THE EISENHOWER STATE OFFICE BUILDING?

The BOTA is located on the 10th Floor of the Eisenhower State Office Building, 700 SW Harrison (7th and Harrison) in Topeka, Kansas. Visitor parking is available in the state parking lot located to the north of the building (north of 7th Street). Metered parking is also available on the street.

MAY I RESCHEDULE MY HEARING?

Any request to continue your hearing date must be submitted in writing more than 30 days prior to the hearing date and will only be approved if the BOTA finds the reason is an exceptional or unforeseen circumstance. See K.A.R. 94-5-20. You must also provide a copy of the request to the county (or Department of Revenue). Requests filed less than 30 days prior to a hearing will not be considered except in cases of emergency.

The BOTA attempts to make efficient use of its administrative resources in order to provide timely adjudication to all taxpayers and taxing authorities and your cooperation is appreciated.

MAY I DISMISS MY APPEAL?

Yes. If at any point you decide that you do not wish to proceed with your appeal, you should file a written notice of dismissal with the BOTA as soon as possible. The notice should include the docket number and your name.

WHAT IF THE PARTIES RESOLVE THE APPEAL PRIOR TO HEARING?

The parties are encouraged to discuss the issues prior to the hearing in an effort to resolve the appeal. If the parties mutually agree to settle the appeal, the parties should prepare and sign a written settlement agreement or stipulation. A form “Agreed Order of Stipulation” is available in the Forms section of the BOTA’s web site. The fully executed Agreed Order of Stipulation should then be filed with the BOTA for its review. If a stipulation is accepted by the BOTA, BOTA executes the order and the hearing is cancelled.

HOW DO I COMMUNICATE WITH THE BOTA?

You may communicate with the BOTA by mail, fax or email. Please include the name of the taxpayer and the docket number of your case. **In order to prevent ex parte communications, a copy of any communication with the BOTA must also be provided to all other parties.** The opposing parties’ names and mailing addresses can be found on the attached hearing notice. Please also include a notation that you provided a copy of the written communication to the opposing party.

If you are a person with a disability and require special accommodations, please contact the BOTA in writing in advance of your hearing.

The Board's fax number is (785) 296-6690, email at BOTA.maildesk@ks.gov , The mailing address is:

Kansas State Board of Tax Appeals
Eisenhower State Office Building
700 SW Harrison, Suite 1022
Topeka, KS 66603



K A N S A S

Board of Tax Appeals

*General Information and
Instructions*

Regular Division