

This guide provides general information about the regular division of the Kansas Court of Tax Appeals (COTA). This information is not intended to be, and should not be construed as, legal advice. For more information about the Kansas Court of Tax Appeals, please visit the Court's Web site at www.kansas.gov/cota

ABOUT THE KANSAS COURT OF TAX APPEALS

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

Multiple panels of judges may hear cases at the same time in different parts of the state. Nevertheless, all three judges review the evidence in each case, and all final orders must be approved by a majority of the judges. Final decisions of the COTA may be appealed to the Court of Appeals of the State of Kansas.

WHAT CAN I EXPECT AT MY HEARING?

The COTA 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 kept, which will be the official record that will be reviewed by an appellate court if the COTA final order is appealed. 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.

WHO MAY REPRESENT ME AT MY HEARING?

In the regular division, a party who is a natural person (individual) may participate in a hearing either in person or through an attorney duly admitted to practice law in the State of Kansas and in good standing as an active member of the bar. See Kan. Op. Atty. Gen. 93-100; K.A.R. 94-2-10. A party that is an artificial "person," such as a private corporation or government entity, is permitted to participate in the hearing by a duly authorized representative unless the COTA requires participation by counsel. See K.S.A. 77-515. A corporate officer or employee is generally allowed to participate on behalf of the corporation. Likewise, an elected or appointed official of the taxing authority is generally allowed to participate on behalf of the taxing authority. See K.A.R. 94-2-10. Nevertheless, duly authorized representatives not licensed to practice law in Kansas may not practice law on behalf of the artificial entity. See Kan. Op. Atty. Gen. 93-100; K.A.R. 94-2-10.

HOW SHOULD I PREPARE FOR MY HEARING?

You must provide your county appraiser (or the Department of Revenue if this is a Division of Taxation appeal) copies of all documents, photographs or other physical evidence you plan to present at your hearing. In return, the county appraiser (or the Department of Revenue) will provide you copies of all evidence they plan to present at the hearing. For residential property tax appeals, the exchange of evidence must occur not less than ten (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 twenty (20)

days prior to the hearing date. Please note that you should **not** provide any evidence to the Court prior to your hearing. All evidence received by the Court 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 COTA is an independent decision-making body separate and apart from any taxing authority, the COTA will **not** have access to any documentation that you may have previously shared with the county or the Department of Revenue. The COTA 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 COTA will have no prior knowledge of your case.

Documentary evidence or photographs are the most common types of evidence provided at COTA 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.

MAY I RESCHEDULE MY HEARING?

Rescheduling requests must be submitted in writing and may be approved by the Chief Judge only upon a finding of good cause. Requests filed less than thirty (30) days prior to a hearing will not be considered except in cases of emergency.

MAY I DISMISS MY APPEAL?

Yes. If at any point you decide to abandon your appeal, you should file a written notice of dismissal with the COTA as soon as possible. The notice should include the docket number and must be signed by the property owner or the property owner's attorney.

HOW DO I COMMUNICATE WITH THE COTA?

You may communicate with the COTA by mail, fax or email. Please include the name of the taxpayer and the docket number of your case. **A copy of any communication with the COTA must also be provided to all parties.** The parties' names and mailing addresses can be found on the attached hearing notice.

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

The COTA may be reached by telephone at (785) 296-2388, by fax at (785) 296-6690, or by email at maildesk@cota.ks.gov. The mailing address is:

Kansas State Court of Tax Appeals
Docking State Office Building
915 SW Harrison, Suite 451
Topeka KS 66612-1505



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***General Information and
Instructions***