

## **IN THE BOARD OF TAX APPEALS STATE OF KANSAS**

Pursuant to K.A.R. 94-5-1(b), the Board hereby adopts the following Directive relating to practice and procedure before the board:

### **DIRECTIVE 2014-02 Motions for Continuance and Requests for Extension of Board Schedules and Deadlines**

Our regulation – K.A.R. 94-5-20 – addresses the requirements of motions for continuance. Consistent with and elaborating on K.A.R. 94-5-20, the Board hereby adopts this Directive to provide additional guidance and elaboration about the Board's expectations regarding motions for continuance. In addition, the Board hereby directs that, to the extent applicable and appropriate to consideration of requests or motions for extension of the Board's schedules and deadlines, the Board will apply K.A.R. 94-5-9, K.A.R. 94-5-20, and this Directive to such requests or motions for extension.

The Board provides the following guidance:

(a) A party may file a written motion for continuance of any hearing scheduled on the Board's calendar. The Board will not approve a request for continuance without a written motion. Such motion shall be granted only in exceptional and unforeseeable circumstances. Such motion shall clearly and specifically state the reason for the requested continuance. Before filing a written motion for continuance, the moving party shall consult with all other parties and shall state in the motion the position of the other parties with respect to the continuance request.

(b) A written motion for continuance must be filed with the Board at least 30 days before the date of the scheduled hearing. This 30-day requirement may be waived by the Board at its discretion upon a showing of good cause.

(c) Neither parties nor their representatives shall contact Board staff in an attempt to reschedule a matter before the Board. Any rescheduling or continuance shall not become effective until the issuance of an order by the Board.

(d) A motion for continuance of a scheduled evidentiary hearing will be looked upon by the Board unfavorably if (i) meaningful discovery has not been immediately and consistently pursued from the time of the appeal or application; (ii) meaningful discovery has not, at the time of the motion, adequately progressed in light of the amount of time that has transpired since the filing of the appeal or application; (iii) the moving party intends to rely on expert testimony at the hearing and has not retained an expert by the time of the motion, or (iv) the moving party intends to rely on expert testimony at the hearing and the deadline for exchanging the expert report has passed and such deadline has not been met. Any such motion must include a detailed listing of any and all actual discovery sought or responded to at the time of the motion – including applicable dates of issue and response, and whether completed or pending – as well as any additional discovery anticipated. Any such motion must include detailed information and documentation about the expert (if the moving party intends to rely on expert testimony at the hearing), including the expert's identity and address, the status of the expert report, and a copy of the party's engagement contract with the expert. Failure to provide adequate detail about past, current, and anticipated discovery may result in such motion being denied by the Board. Failure to provide adequate details and documentation regarding the moving party's expert may result in such motion being denied by the Board.

(e) For any motion or request resulting from medical or family emergencies, the motion must set forth the specific details of the emergency and should attach any available documentation relating thereto. Failure to provide adequate details or documentation may result in such motion or request being denied by the Board.

BY ORDER AND DIRECTIVE OF THIS BOARD,  
this 1st day of July, 2014

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ATTEST:

THE KANSAS BOARD OF TAX APPEALS

  
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SAM H. SHELDON, Chairperson

  
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JAMES D. COOPER, Member

  
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RONALD C. MASON, Member

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JOELENE R. ALLEN, Secretary