

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 2014-03 Required Expert Disclosures and Exchanges of Expert Information and Documentation

Our regulation – K.A.R. 94-5-21 – addresses the deadlines for exchange of evidence and witness lists. This regulation does not separately address required expert disclosures and exchanges of expert information and documentation because those matters were, prior to this date, typically set forth in the standard discovery and exchange schedule previously used and in pretrial orders. Because of the Board's new scheduling procedure taking effect on July 1, 2014 – which eliminates the standard discovery and exchange schedule previously used and the standard scheduling of a prehearing conference – it is appropriate and necessary for the Board to set forth the requirements and deadlines for expert disclosures and exchange of expert information and documentation.

Consistent with and supplementing K.A.R. 94-5-21, the Board hereby adopts this Directive and establishes the following requirements and deadlines:¹

(a) Required expert disclosures and exchanges of expert information and documentation will be generally controlled by K.S.A. 60-226 with the following modifications of time deadlines: (i) the expert's identity must be disclosed at least 60 calendar days before the scheduled hearing; (ii) any expert report (or summary of expert testimony if no expert report will be used), as well as any evidence to be presented in support of the expert's testimony and report, must be exchanged at least 30 days before the scheduled hearing; and (iii) the identity of any rebuttal expert and any rebuttal report (or summary of rebuttal expert testimony if no rebuttal expert report will be used), as well as any other rebuttal evidence to be

¹ See also Directive 2014-02, issued this same date, which sets forth how failure to comply with the requirements and deadlines for expert disclosure and exchange of expert information and documentation may adversely affect the Board's consideration of any motion for continuance of a scheduled evidentiary hearing.

presented in support of the rebuttal expert's testimony and report, must be disclosed or exchanged at least 10 days prior to the scheduled hearing.

(b) In computing the time periods specified in section (a), the day of the scheduled hearing shall not be included. If the 10th, 30th, or 60th calendar day before the hearing falls on a Saturday, Sunday, or legal holiday, the last business day before the day shall be the deadline for the exchange of information or evidence.

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

THE KANSAS BOARD OF TAX APPEALS



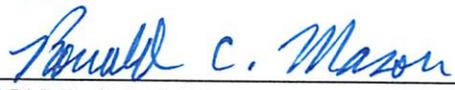
SAM H. SHELDON, Chairperson

S E A L

ATTEST:



JAMES D. COOPER, Member



RONALD C. MASON, Member

JOELENE R. ALLEN, Secretary