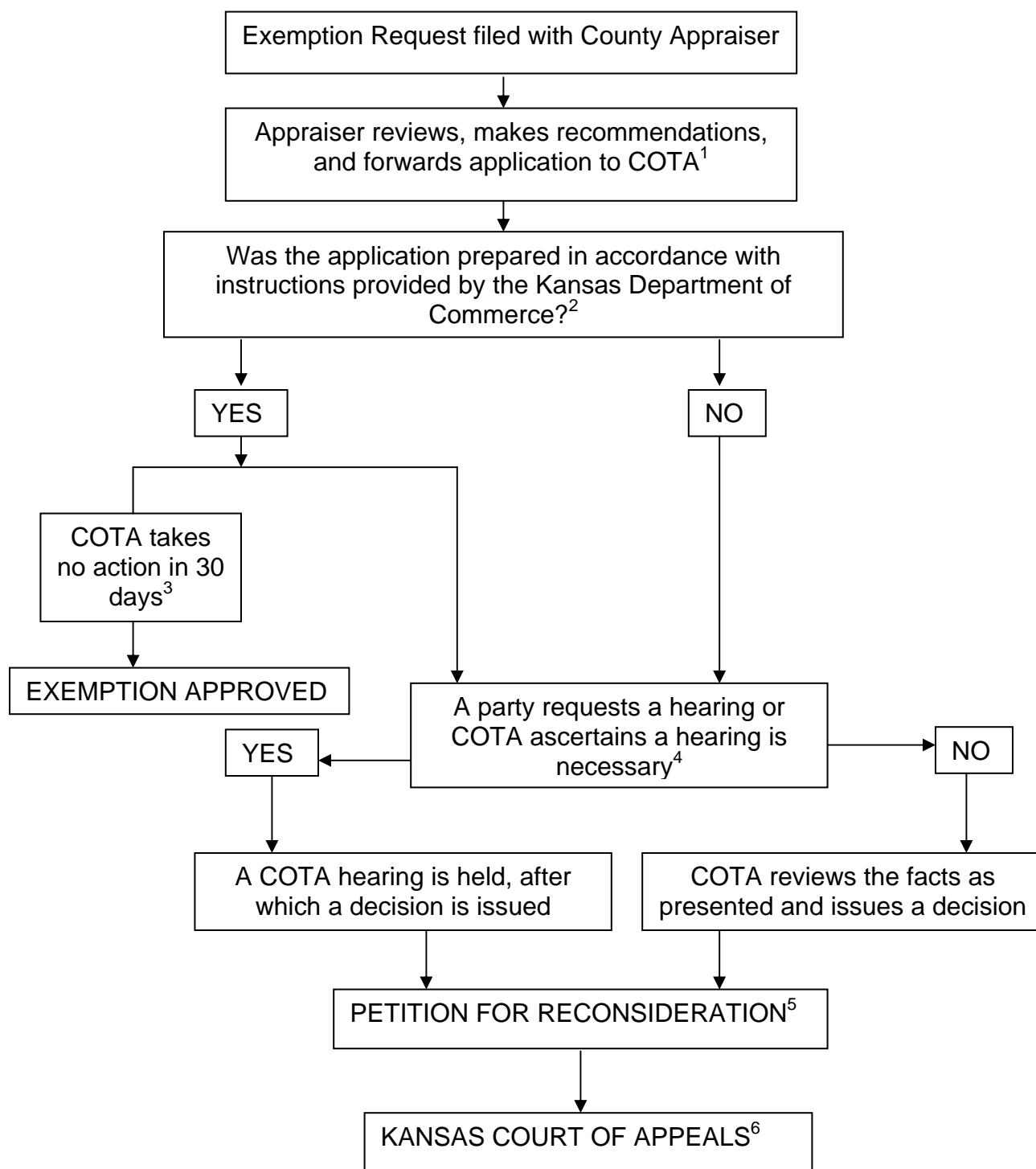


INDUSTRIAL REVENUE BOND EXEMPTION
(Pursuant to K.S.A. 79-201a Second)
or
ECONOMIC DEVELOPMENT EXEMPTION
(Pursuant to Article 11, Section 13 of the Kansas Constitution)



¹ Exemption is filed with County Appraiser who makes a recommendation to grant or deny the exemption and forwards the application to COTA [K.S.A. 79-213 (c), (d), (e)]

² Dept. of Commerce is available to assist applicants through the process [K.S.A. 79-213(g)]

³ An application prepared with assistance from Commerce is deemed approved if not scheduled for hearing within 30 days of receipt of all necessary information [K.S.A. 79-213(g)]

⁴ A hearing must be held if it is requested by either party or if the Court needs additional testimony or documentation. [K.S.A. 79-213(g)]

⁵ Petition for reconsideration must be filed with COTA within 30 days [K.S.A. 74-2426, 77-529, and 77-601 et seq.]

⁶ Judicial Review of COTA decisions in exemption requests must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 74-2426 and 77-601 et seq.]