

## PREHEARING ORDER

**INSTRUCTIONS:** The parties shall prepare and submit to the court a joint proposed Prehearing Order (also referred to as a Pretrial Order) in the following format. The proposed Prehearing Order shall be a joint effort of all parties. The parties have an equal obligation to cooperate fully in drafting the Prehearing Order. The proposed Prehearing Order must be signed by the **taxpayer or the taxpayer's attorney of record** who will appear at the hearing, and the **county's legal counsel**. The taxpayer or counsel for the taxpayer shall submit the proposed Prehearing Order to the court on or before the date set forth in the scheduling order. If the scheduling order fails to provide a due date, **the proposed Prehearing Order shall be submitted to the Court at least one week prior to the pretrial conference date.**

The joint proposed Prehearing Order shall set forth the issues, a brief statement of the facts and applicable law, deadlines for the completion of discovery and the filing of dispositive motions, matters consolidated (if any), witnesses to be called at hearing, exhibits to be submitted, motions pending or to be filed, identification of the party with the burden to initiate the production of evidence, any procedural matters of disagreement, stipulations, estimated time for hearing and any other information relevant to this matter. If the parties disagree on any particulars, they shall submit a single proposed order with bracketed notations revealing the nature of the disagreement in sufficient detail to enable the presiding officer to resolve the dispute at the pretrial conference. **Submission of separate orders is not acceptable.**

The Court's Presiding Officer will review the proposed Prehearing Order and pursuant to K.S.A. 77-517(c), issue the order as submitted or with alterations. The Prehearing Order shall regulate the conduct of the proceedings.

(Please Note: The Prehearing Questionnaire is intended to assist the parties in preparing a proposed Prehearing Order and should be exchanged between the parties in order to facilitate the required submission of a proposed Prehearing Order. Prehearing Questionnaires shall not be submitted to the Court when the taxpayer is represented by an attorney. If the taxpayer is not represented by an attorney, the taxpayer and counsel for the County may file Prehearing Questionnaires with the Court instead of submitting a joint proposed Prehearing Order. See the Prehearing Questionnaire instructions.)

**BEFORE THE COURT OF TAX APPEALS  
STATE OF KANSAS**

IN THE MATTER OF THE {*protest or  
equalization*} APPEAL OF  
{APPLICANT} IN {NAME OF  
COUNTY}, KANSAS

Docket No. \_\_\_\_\_

PREHEARING ORDER

Pursuant to K.S.A. 77-517, the Presiding Officer on behalf of the Court issues this Prehearing Order to regulate the conduct of the proceedings, a hearing before the Court scheduled for the \_\_\_\_ day of \_\_\_\_\_, 200\_\_.

1. Counsel for the Parties:

[Include party name, name of counsel, address and Supreme Court Number.]

2. Jurisdiction:

The Court has jurisdiction of the subject matter and the parties hereto as a proper appeal has been filed pursuant to K.S.A. [APPLICABLE STATUTE]. [or]

[If there is an issue of jurisdiction or an objection to jurisdiction or propriety of the parties, explain.]

3. Subject Property:

A. [Specific description of the property at issue including identification number.]

B. [Tax years at issue.]

C. The following appeals are hereby consolidated for purposes of hearing and consideration: [List Docket Numbers]

4. Burden to Initiate Production of Evidence:
  - A. The subject property is [leased commercial or industrial real property/owner-occupied commercial property/residential property/commercial personal property/etc.].
  - B. Complete income and expense statements for the three years next preceding the year of appeal [have been or have not been] furnished to the county appraiser. (If the subject property is leased commercial or industrial real property, this subsection is required. See K.S.A. 79-1609 & K.S.A. 79-2005.)
  - C. The [County or Taxpayer] has the burden to initiate the production of evidence at the hearing.
  - D. [Any unresolved issues regarding the burden to initiate the production of evidence at the hearing.]
  
5. Amendments to Pleadings:
  
6. Amount in Controversy:
  - A. [Taxpayer Value: \$ ]
  - B. [County Value: \$ ]
  - C. [Penalty]
  - D. [Interest]
  
7. Stipulations of Fact:
  
8. Factual Contentions:
  - A. Taxpayer's Contentions
  - B. County's Contentions
  
9. Theory of Claims:
  - A. Taxpayer's Claims
  - B. County's Claims
  
10. Theory of Defenses:

- A. Taxpayer's Defenses
  - B. County's Defenses
11. Disputed Questions of Fact:
12. Disputed Questions of Law:
13. Discovery:
- A. [Describe discovery completed.]
  - B. [Describe discovery yet to be completed with agreed upon deadlines.  
See K.A.R. 94-2-8.]
14. Motions:
- A. [List any pending motions with dates of oral arguments.]
  - B. [List any motions anticipated with agreed upon deadlines for filing  
said motions and responses.]
15. Procedural problems:
16. Witnesses:
- A. [Taxpayer Witnesses]
  - B. [County Witnesses]
17. Exhibits Intended to be Offered at Hearing:
- A. [Taxpayer Exhibits]
  - B. [County Exhibits]
  - C. [Any stipulation regarding admissibility of exhibits?]

18. Hearing:

- A. The hearing is scheduled for the \_\_\_\_ day of \_\_\_\_\_, 200\_\_.
- B. The parties request a setting of [two hours/half day/one day/two days, etc.].
- C. At the request of the [Taxpayer or County or both], the Court will have a court reporter at the hearing. The [Taxpayer or County or both] will be responsible for paying the untranscribed transcript fee/sitting fee. The court reporter will bill the appropriate party. [Or - No court reporter has been requested.]

19. Other matters:

Respectfully Submitted,

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Counsel for [Taxpayer/County]  
[DATE]

Respectfully Approved,

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Counsel for [Taxpayer/County]  
[DATE]

COURT OF TAX APPEALS

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Presiding Officer