

This guide provides general information about the small claims and expedited hearings division of the Kansas Court of Tax Appeals. 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 and the small claims and expedited hearings division, please visit the Court's Web site at www.kansas.gov/cota/.

WHAT IS THE SMALL CLAIMS AND EXPEDITED HEARINGS DIVISION?

The small claims and expedited hearings division, commonly referred to as the "small claims division," is a division of the Kansas Court of Tax Appeals. The small claims division exists to provide a convenient, informal forum and expeditious hearing process for certain kinds of appeals.

Agricultural property: The small claims division may not hear appeals involving the valuation of land devoted to agricultural use. **NOTE: If your appeal involves only the valuation of agricultural land, please notify the small claims division immediately so that your appeal may be transferred to the Court's regular division.**

WHAT CAN I EXPECT AT MY SMALL CLAIMS HEARING?

Small claims hearings are informal court proceedings. Present at the hearing will be the taxpayer and/or the taxpayer's representative, a representative from the taxing authority (county or Department of Revenue), and a neutral decision maker called a hearing officer. The hearing officer will administer the oath to the parties and will receive testimony and other evidence presented by the parties. Thirty minutes are typically allowed per hearing. Hearing time is divided equally between the taxpayer and the taxing authority.

WHO MAY REPRESENT ME AT MY HEARING?

A taxpayer may appear personally or may be represented by an attorney, a certified public accountant, a certified general appraiser, a tax representative or agent, a member of the taxpayer's immediate family or an authorized employee of the

taxpayer. **NOTE:** If a representative appears at a hearing without the taxpayer, the representative should have a completed Declaration of Representative form available for inspection by the hearing officer. This form is available at the Court's Web site: www.kansas.gov/cota/.

HOW SHOULD I PREPARE FOR MY HEARING?

The Court's authority is limited by statute. In valuation cases, the Court's role generally is limited to determining whether the county appraised your property at fair market value and to make adjustments to the county's valuation if appropriate. In Division of Taxation cases, the Court's role is defined by statute depending on the particular type of appeal. In preparing your evidence and oral presentation, you should bear in mind the Court's limited role. For valuation cases, following are examples of evidence that may be persuasive at a hearing: recent appraisals of the subject property, photographic evidence and testimony of property defects, repair cost estimates, comparison sales data, information showing a lack of appraisal uniformity, etc.

WHAT SHOULD I BRING TO MY HEARING?

For in-person hearings, bring **two complete copies of all documents and photographs that you wish to present at the hearing.** One copy is for the taxing authority and the other copy is for the hearing officer. If you wish to bring any type of electronic media (DVDs, video tapes, etc.), you must provide your own device for playing the media.

WILL THE HEARING OFFICER HAVE INFORMATION ABOUT MY CASE BEFORE THE HEARING?

Because the Court is an independent decision-making body separate and apart from any taxing authority, the Court's small claims hearing officer will not have access to any documentation that you may have shared with the county or Department of Revenue in a prior meeting. The hearing officer also will not be

aware of any issues you raised at earlier meetings. You should come to your small claims hearing prepared to explain in a succinct manner all aspects of your case. The hearing officer will have no prior knowledge of your case.

WILL THE HEARING OFFICER MAKE A RECORD OF THE HEARING?

No. Small claims hearings are not held "on the record," meaning there will be no official recording or transcript of your hearing.

ARE THERE SPECIAL RULES FOR TELEPHONE HEARINGS?

Yes. Telephone hearings are conducted by conference call. The hearing officer will initiate the conference call by contacting the parties at the appointed hearing time. If the telephone number on the attached hearing notice is incorrect for your telephone hearing, please provide the correct number to the Small Claims Division at least two days prior to the scheduled hearing.

For telephone hearings, prepare two copies of your documentary evidence. Send, fax or e-mail a copy to the Court's small claims division at the address/fax/e-mail listed below. Send the other copy to the taxing authority (county or Department of Revenue for Division of Taxation cases). **Your documentary evidence must be received at least two days prior to the scheduled hearing** so it will be available to all parties during the hearing. The names and mailing addresses of all parties can be found on the attached hearing notice.

MAY I RESCHEDULE MY HEARING?

Small claims hearings must be conducted within 60 days after the appeal is perfected, unless the taxpayer waives this time limitation. Rescheduling requests by the taxpayer will be considered only if: (1) submitted in writing and received by the small claims division at least two business days in advance of the hearing, (2) good cause is shown, and (3) the taxpayer waives the 60-day time limitation. Please be aware that hearings may be rescheduled as telephone hearings.

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 small claims division 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 SMALL CLAIMS DIVISION?

You may communicate with the Court's small claims division 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 small claims division must also be provided to the taxing authority. 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 small claims division in writing in advance of your hearing.

The small claims division 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:

Small Claims and Expedited Hearings Division
Kansas State Court of Tax Appeals
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Court of Tax Appeals

**Small Claims and Expedited
Hearings Division**

***General Information and
Instructions***