

This guide provides general information about the Small Claims and Expedited Hearings Division of the Kansas Board of Tax Appeals, commonly referred to as the "Small Claims Division". This information is not intended to be, and should not be construed as, legal advice. For more information about the Kansas Board of Tax Appeals and the Small Claims Division, please visit the Board's website at: www.kansas.gov/bota/

WHAT IS THE SMALL CLAIMS AND EXPEDITED HEARINGS DIVISION?

The Board of Tax Appeals is divided into two divisions: the Small Claims Division and the Regular Division. The Small Claims Division was created to provide a convenient, informal forum and an expeditious hearing process for certain kinds of appeals.

Single Family Residential Property: Appeals involving single family residential properties must first be heard by the Small Claims Division before proceeding to the Regular Division.

Commercial Property: Commercial properties with a valuation of less than \$3,000,000 may be heard by the Small Claims Division at the option of the property owner.

Agricultural Property: The Small Claims Division may hear appeals involving the *classification* of land devoted to agricultural use but **may not** hear appeals involving the *valuation* of agricultural land. **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 Board's Regular Division.**

WHAT CAN I EXPECT AT MY SMALL CLAIMS HEARING?

Small claims hearings are informal administrative proceedings. Participating in 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. Hearings are conducted by conference call. The hearing officer will initiate the conference call by contacting the parties at the appointed hearing time. If your telephone number on the attached hearing notice is incorrect, please provide the correct number to the Small Claims Division at least two (2) days prior to the scheduled hearing.

The hearing officer will administer the oath to the parties and will receive testimony and other evidence presented by the parties. Thirty (30) 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 be represented by any person such as an attorney, a certified public accountant, a qualified appraiser, a tax representative, a member of the taxpayer's family, or an authorized employee. **NOTE: If a representative appears at the hearing without the taxpayer, the taxpayer must have a completed Declaration of Representative form on file with the Board authorizing the representative.** The form is available on the Board's website at: www.kansas.gov/bota/

HOW SHOULD I PREPARE FOR MY HEARING?

The Board's authority is limited by statute. In valuation cases, the Board's role generally is limited to determining whether the county appraised the property at fair market value and making adjustments to the county's valuation if appropriate. In Division of Taxation cases, the Board'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 Board's limited role. For valuation cases, the following are examples of the types of evidence that are commonly presented at a hearing: recent appraisals of the subject property, photographs and testimony of property defects, repair and cost estimates, and sales or appraisals of comparable properties, etc.

Mail, fax, or e-mail copies of your evidence to the Board's Small Claims Division and to the taxing authority (county or Department of Revenue for Division of Taxation cases). **NOTE: Do not submit original copies of your evidence as it will not be returned to you at the conclusion of the hearing.** Please submit your evidence three (3) days prior to the scheduled hearing so it will be available to all parties during the telephone hearing. The names and mailing addresses of all parties can be found on the attached hearing notice.

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

Because the Board is an independent decision-making body separate and apart from any taxing authority, the 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.

WILL THE HEARING OFFICER MAKE A RECORD OF THE HEARING?

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

MAY I DISMISS MY APPEAL?

Yes. If at any point you decide to abandon your appeal, you should file a written notice of dismissal as soon as possible. The notice may be mailed, faxed, or e-mailed to the Small Claims Division. The notice should include the docket number and must be signed by the property owner, property owner's attorney, or property owner's authorized representative (as named in a Declaration of Representative on file with the Board).

WHAT IF I NEED TO RESCHEDULE MY HEARING?

The Board encourages all parties to make any arrangements necessary to accommodate the Board's scheduling as shown on the hearing notice. Small Claims hearings must be conducted within sixty (60) days after an appeal is perfected, and the schedule is designed to provide an expedited and efficient hearing process for all taxpayers. Continuance requests by a taxpayer will be considered only if: (1) submitted in writing and received by the Small Claims Division at least five (5) business days in advance of the hearing, (2) the taxpayer waives the sixty (60) day requirement, and (3) good cause is shown.

**HOW DO I CONTACT THE
THE SMALL CLAIMS DIVISION?**

You may communicate with the Board's Small Claims Division by phone, fax, e-mail or mail.

In all communication, please provide:

° Taxpayer name

° Docket Number

Provide a copy of any communication with the Small Claims Division 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 or a language barrier and require special accommodations, please contact the Small Claims Division in writing in advance of your hearing.

Small Claims and Expedited Hearings Division
Kansas State Board of Tax Appeals
Eisenhower State Office Building
700 SW Harrison, Suite 1022
Topeka KS 66603

PHONE: (785) 296-2388
FAX: (785) 296-6690
E-MAIL: bota.maildesk@ks.gov



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Board of Tax Appeals

**Small Claims and Expedited
Hearings Division**

***General Information and
Instructions***