BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION
OF FIRST SOUTHERN BAPTIST CHURCH
FOR EXEMPTION FROM AD VALOREM
TAXATION IN BARTON COUNTY, KANSAS

Docket No. 2019-6735-TX

ORDER GRANTING RECONSIDERATION
AND ORDER ON RECONSIDERATION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213 and a timely Petition for Reconsideration has been filed pursuant to K.S.A. 2018 Supp. 74-2426 and K.S.A. 2018 Supp. 77-529.

The subject matter of this tax exemption application is described as follows:

Real estate and improvements commonly known as 3308 18th St, Great Bend, Barton County, Kansas, also known as Parcel ID #005-189-29-0-20-26-001.01-0; 3315 19th St, Great Bend, Barton County, Kansas, also known as Parcel ID #005-189-29-0-20-26-002.00-0; 3323 19th St, Great Bend, Barton County, Kansas, also known as Parcel ID #005-189-29-0-20-26-003.00-0; and 1820 Tyler St, Great Bend, Barton County, Kansas, also known as Parcel ID #005-189-29-0-20-26-004.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Second. In its original Order in this matter, the Board denied the tax exemption request finding the applicant did not submit a copy of the deed to the subject property. The applicant filed a Petition for Reconsideration offering additional evidence and arguments in support of its exemption request. Therefore, the Board concludes that the Petition for Reconsideration should be granted.
The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Upon reconsideration, based on the record evidence and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property exclusively for religious purposes. The Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Barton County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a). All unpaid taxes that have accrued from and since the effective date of the exemption shall be abated.

This is a final order of the Board of Tax Appeals and constitutes final agency action. Any aggrieved person has the right to appeal this order of the Board by filing a petition with the Court of Appeals or the District Court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c), and amendments thereto. Pursuant to K.S.A. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. See K.S.A. 74-2433(f), and amendments thereto.

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any written request or petition shall also serve a complete copy of any written request or petition on all other parties. Please be advised that the administrative appeal process is governed by statutes enacted by the legislature and no further appeal will be available beyond the statutory time frames.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6735-TX, and any attachments thereto, was placed in the U.S. mail, on this 17th day of February, 2020 addressed to:

Wayne Rathbun, Chairman of Trustees
First Southern Baptist Church
3301 19th St
Great Bend, KS 67530

Barbara Esfeld, Barton County Appraiser
Barton County Courthouse
1400 Main St Room 206
Great Bend, KS 67530-4046

James E Jordan, Barton County Treasurer
Barton County Courthouse
1400 Main St Room 208
Great Bend, KS 67530-4077

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.

Joelene R. Allen, Secretary
ORDER GRANTING RECONSIDERATION AND ORDER ON RECONSIDERATION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213 and a timely Petition for Reconsideration has been filed pursuant to K.S.A. 2018 Supp. 74-2426 and K.S.A. 2018 Supp. 77-529.

The subject matter of this tax exemption application is described as follows:

Real estate and improvements commonly known as 2333 E 21st St N, Wichita, Sedgwick County, Kansas, also known as Parcel ID#s 087-122-10-0-21-0l-009.00 and 087-122-10-0-21-01-009.01.

The applicant requested exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Second. The Board noted the appropriate statute is K.S.A. 2018 Supp. 79-201 Ninth. In its original Order in this matter, the Board denied the tax exemption request finding the applicant did not submit the deed to the subject property and an Addition to Exemption Application: Humanitarian Service Provider. The applicant filed a Petition for Reconsideration offering additional evidence and arguments in support of its exemption request. Therefore, the Board concludes that the Petition for Reconsideration should be granted.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.
Upon reconsideration, based on the record evidence and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property for the predominant purpose of providing a humanitarian service to the community. The Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 Ninth.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from December 31, 2018, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Sedgwick County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a). All unpaid taxes that have accrued from and since the effective date of the exemption shall be abated.

This is a final order of the Board of Tax Appeals and constitutes final agency action. Any aggrieved person has the right to appeal this order of the Board by filing a petition with the Court of Appeals or the District Court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c), and amendments thereto. Pursuant to K.S.A. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. See K.S.A. 74-2433(f), and amendments thereto.

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any written request or petition shall also serve a complete copy of any written request or petition on all other parties. Please be advised that the administrative appeal process is governed by statutes enacted by the legislature and no further appeal will be available beyond the statutory time frames.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6776-TX, and any attachments thereto, was placed in the U.S. mail, on this 17th day of February, 2020, addressed to:

Christina M Long, Executive Director  
Create Campaign Inc  
2333 E 21st St N  
Wichita, KS 67214

Zach K Wiggins, Attorney  
Martin Pringle Oliver Wallace & Bauer LLP  
645 E Douglas Ste 100  
Wichita, KS 67202

Mark Clark, Sedgwick County Appraiser  
Sedgwick County Appraiser's Office  
271 W 3rd St N Ste 501  
Wichita, KS 67202-1223

Linda Kizzire, Sedgwick County Treasurer  
Sedgwick County Courthouse  
PO Box 2961  
Wichita, KS 67201-2961

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.

Joelene R. Allen, Secretary