BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF WINFIELD
INDUSTRIAL PROPERTIES,
L.L.C./ZEECO, INC. FOR
EXEMPTION FROM AD VALOREM
TAXATION IN COWLEY COUNTY,
KANSAS

ORDER

Now the above-captioned matter comes on for consideration 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. The subject matter of this tax exemption application is described as follows:

Real estate and improvements -
22695 D. St., Winfield, Kansas,
also known as Parcel ID# 018-2014-19-0-00-02-009.00-0.
and
Personal property – WorkCentre 6515 Color laser MFP,
Winfield, Kansas.

The Applicant requests exemption from ad valorem taxation pursuant to Kan. Const. art. XI, § 13. The Applicant, a new business located in Winfield, Kansas, uses the subject property for the manufacturing purposes. The Applicant commenced operations in July of 2018 and this new business created 20 new jobs.

In 1990, Cowley County, Kansas (the “County”), adopted policies and procedures for determining if an economic development exemption should be granted that contained a provision to ensure compliance by the Applicant with the conditions imposed by the local governing body. On November 26, 2019, the County prepared a cost-benefit analysis of the Applicant's operations to determine the financial impact of granting the tax exemption including the effect on state revenues.
On December 17, 2019, and after publishing notice of the hearing in The Cowley CourierTraveller, the official County newspaper, and at least seven days prior and notifying the City of Winfield, Kansas; the City of Arkansas City, Kansas; Unified School District #465; Unified School District #470; Cowley College; Southern Central Library System; and Pleasant Valley Township, the County conducted a public hearing on this exemption. The County passed Resolution No. 2019-16, which exempted the subject property from ad valorem taxation and made the factual determination that the subject property will be used exclusively for exempt purposes.

The Applicant is a new business exempted from ad valorem taxation by Cowley County, Kansas. The Applicant is using the subject property exclusively for manufacturing purposes and this new business created 20 new positions. The Applicant satisfies the conditions enumerated in Kan. Const. art. XI, § 13 and K.S.A. 2018 Supp. 79-251, and exemption from ad valorem taxation should be granted from January 1, 2020 through December 31, 2028.

The Applicant is required to file its annual claim for exemption with the county appraiser prior to March 1, as provided in K.S.A. 2018 Supp. 79-210. The annual claim shall be accompanied by a "written statement, signed by the clerk of the city or county granting the exemption, that the property continues to meet all the terms and conditions established as a condition of granting the exemption." *Id.*

Pursuant to 2017 Kansas Senate Bill 19, § 52, this grant of tax exemption shall not be deemed to exempt any such property from the ad valorem property tax levied by a school district pursuant to the provisions of K.S.A. 72-8801, and amendments thereto. 2017 Kansas Senate Bill 19, § 52, however, shall not apply to exemptions granted by this Board when the associated resolution of intent, letter of intent or inducement resolution to issue revenue bonds and grant property tax abatement was approved by any governing body of any city or the board of commissioners of any county or the public hearing required by K.S.A. 79-251, and amendments thereto, was conducted prior to May 1, 2017.

IT IS THEREFORE ORDERED that the application requesting an exemption from ad valorem taxation be granted from January 1, 2020 through December 31, 2028, pursuant to the terms and conditions of Cowley County, Kansas Resolution No. 2019-16, and the terms and conditions of any applicable payment in lieu of tax agreement, so long as the property continues to be used for exempt purposes.

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).
Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 77-529, and amendments thereto. See K.S.A. 74-2426(b), and amendments thereto. The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to the Secretary of the Board of Tax Appeals. The written petition must be received by the Board within 15 days of the certification date of this order (allowing an additional three days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, 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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELINE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2020-117-EDX and any attachments thereto, was placed in the United States Mail, on this 19th day of February, 2020, addressed to:

Marlon Goodwin, Assoc Dir Special Projects
ZeeCo Inc
22695 D St
Winfield, KS 67156

Karen D Madison, Cowley County Clerk
Cowley County South Annex
321 E 10th Ave
Winfield, KS 67156

Lori Reedy, Cowley County Appraiser
Cowley County Courthouse
PO Box 641
Winfield, KS 67156-0641

Maci DeCoudres, Cowley County Treasurer
Cowley County Courthouse
PO Box 744
Winfield, KS 67156-0744

and a copy was placed in the capitol complex building mail addressed to:

Kansas Department of Commerce
Attn: David Soffer
1000 SW Jackson, Suite 100
Topeka, KS 66612-1354

Division of Property Valuation
Kansas Department of Revenue
Attn: Vicki Lignitz
300 SW 29th St
PO Box 3506
Topeka, KS 66601-3506

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
EQUALIZATION APPEAL OF
WALKOWIAK, RICHARD S. -TRUST
FOR THE YEAR 2019 IN
WYANDOTTE COUNTY, KANSAS

ORDER DENYING 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 has jurisdiction of the
subject matter and the parties, as a proper appeal has been filed pursuant to K.S.A.
2018 Supp. 79-1609 and as 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 tax year
in issue is 2019. The subject matter of this appeal is as follows:

Real estate and improvements located at
1849 So. 105th Terr., Edwardsville, Kansas, known as
Parcel ID# 105-047-26-0-10-02-005.00-0.

The subject property is a home and surrounding land located in Edwardsville,
Kansas that has a 2019 appraised value of $183,400. In the Summary Decision on
this matter, the Board sustained the County's appraised value of $183,400. The
Board found that the County had examined sales of comparable area homes and
made warranted adjustments in its appraisal of the subject property to account for
the issues raised by the Taxpayer. The Board, further, held that the subject
property's 2010 purchase price of $114,000 was too chronically distant from the
January 1, 2019 assessment date to be probative of the subject property's market
value as of January 1, 2019.

The Taxpayer has filed a Petition requesting the Board reconsider its original
decision based on the evidence previously presented by the Taxpayer.

After review of the Taxpayer's Petition for Reconsideration, the Board finds
that no evidence or arguments have been offered that would persuade the Board
that the original decision should be modified or that reconsideration should be
granted. Therefore, the Board concludes that the decision as originally issued is
hereby sustained.
IT IS THEREFORE ORDERED that, for the foregoing reasons, the instant Petition for Reconsideration is denied.

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

[Signatures]

DELENE R. ALLEN, SECRETARY
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2019-5161-EQ and any attachments thereto, was placed in the United States Mail, on this 20th day of February 2020, addressed to:

Richard S Walkowiak
9514 Melrose St
Overland Park, KS 66214

Kathy Briney, Wyandotte County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Wendy Green, Wyandotte County Asst County Counselor
Wyandotte County Courthouse
701 N 7th St, Room 961
Kansas City, KS 66101-3051

Richard Mikesic, Wyandotte County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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

Joelene R. Allen, Secretary