BETORE THE BOARD OF TAX APPEALS OF THE
STATE OF KANSAS

IN THE MATTER OF THE
PROTEST AND EQUALIZATION APPEALS OF
NATIONAL HELIUM, LLC
(and its predecessor National Helium Corporation)
FOR THE TAX YEARS 2011-2019
IN SEWARD COUNTY, KANSAS

DOCKET NOS. 2019-2640-PR
2019-2641-EQ

AGREED ORDER OF STIPULATION

APPEARANCES:

For the County:
Nathaniel Foreman, SC# 22691
515 N. Washington, Suite 206
Liberal, KS 67901
Tel.: (620) 626-3300
Fax: (620) 626-3397
NForeman@sewardcountyks.org

For the Taxpayer:
S. Lucky DeFries, SC# 9981
534 S. Kansas Ave., Suite 925
Topeka, KS 66603-3407
Tel.: (785) 234-3461
Fax: (785) 234-3363
LDeFries@CDNLaw.com

ENTERED:

The above-captioned matters come on for consideration and decision by the Kansas Board of Tax Appeals (the "Board") pursuant to stipulations of values for the applicable tax years, entered into by the parties as set forth herein.

Upon consideration of said stipulations, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matters and the parties hereto.
2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser’s duties under K.S.A. 79-1426, the parties enter into a stipulation of values as set forth herein:

**STIPULATED VALUES:**

**2018**

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>ID#: 088-106-23-00-00-007.01-1</td>
<td>Commercial</td>
<td>$344,000</td>
</tr>
</tbody>
</table>

**2019**

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>ID#: 088-106-23-00-00-007.01-1</td>
<td>Commercial</td>
<td>$344,000</td>
</tr>
</tbody>
</table>

3. The Board hereby adopts the stipulations of the parties as set forth herein and orders termination of the above-captioned matters.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the values for the tax years 2018, and 2019, shall be the stipulated values as set forth herein in connection with the above referenced parcel.

IT IS ORDERED FURTHER that having adopted the stipulation of values submitted by the parties, the above-captioned matters shall be terminated.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes thereon, as required by law or in accordance with the terms of the agreement between the parties regarding the payment of any such refund.

IT IS SO ORDERED.
County Approval:

Dated: 2-25-20

Nathaniel Foreman, SC# 22691
515 N. Washington, Suite 206
Liberal, KS 67901
Phone: (620) 626-3300
Fax: (620) 626-3397
NForeman@sewardcountyks.org

Taxpayer Approval:

Dated: 2-25-20

S. Lucky DeFries, SC# 9981
534 S. Kansas Ave., Suite 925
Topeka, KS 66603-3407
Phone: (785) 234-3461
Fax: (785) 234-3363
LDeFries@CDNFLaw.com
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 Nos. 2019-2640-PR and 2019-2641-EQ and any attachments thereto, was placed in the United States Mail, on this 20th day of March, 2020, addressed to:

National Helium LLC
5718 Westheimer Rd Ste 1900
Houston, TX 77057

S Lucky DeFries, Attorney
Jeffrey Wietharn, Attorney
Coffman DeFries & Nothern PA
534 S Kansas Ave, Ste 925
Topeka, KS 66603-3407

Angela Eichman, County Appraiser
Seward County Courthouse
515 N Washington Ave Ste 104
Liberal, KS 67901-3474

Nathanial Foreman, County Counselor
Seward County
515 N Washington Ste 206
Liberal, KS 67901

Katherine Romine, County Treasurer
Seward County Courthouse
515 N Washington Ste 102
Liberal, KS 67901-3495

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
APPLICATION OF KANSAS
WESLEYAN UNIVERSITY FOR
EXEMPTION FROM AD VALOREM
TAXATION IN SALINE COUNTY,
KANSAS

Docket Nos. 2019-6826-TX
through 2019-6828-TX

ORDER

Now the above-captioned matters come 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 applications for exemption has been filed
pursuant to K.S.A. 2018 Supp. 79-213. The subject matter of these tax exemption
applications is described as follows:

Real estate and improvements –
Docket No. 2019-6826-TX,
Parcel ID #085-086-24-0-30-28-015.00-0,
(first used for exempt purposes on August 27, 2019),
Docket No. 2019-6827-TX,
Parcel ID #085-086-24-0-30-35-002.00-0,
(first used for exempt purposes on June 25, 2015),
Docket No. 2019-6828-TX,
Parcel ID #085-086-24-0-30-35-001.00-0,
Saline County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201 Fifth, which provides an exemption from ad valorem
taxes for “[a]ll buildings of private nonprofit universities or colleges which are
owned and operated by such universities and colleges as student union buildings,
presidents’ homes and student dormitories.”

For Docket Nos. 2019-6826-TX and 2019-6827-TX, the County recommends
the request for exemption from ad valorem taxation be granted. For Docket No.
2019-6828-TX, the County recommends the request for exemption from ad valorem
taxation be denied as the applicant indicated on the tax exemption application that
the property was not being used.
For Docket Nos. 2019-6826-TX and 2019-6827-TX, based on record evidence and the County's verified affirmative recommendation, the Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 *Fifth*.

In Kansas, taxation is the rule and exemption is the exception. Tax exemption statutes are strictly construed, and all doubts are resolved against exemption and in favor of taxation. *See Board of County Comm'rs v. Kansas Ave. Properties*, 246 Kan. 161, 166, 786 P.2d 1141 (1990); *In re Lietz Const. Co.*, 273 Kan. 890, 904-905, 47 P.3d 1275 (2002). Further, the burden of establishing exemption from ad valorem taxation is on the Applicant. *In re Via Christi Regional Medical Center, Inc.*, 27 Kan. App. 2d 446, 447, 6 P.3d 896 (2000) (citing *T-Bone Feeders, Inc. v. Martin*, 236 Kan. 641, 693 P.2d 1187 (1985)).

For Docket No. 2019-6828-TX, the Board finds that the property is not being used for any purposes. Based thereon, Board finds that the subject property does not qualify for exemption under K.S.A. 2018 Supp. 79-201 *Fifth*. Therefore, the Board concludes that, for this docket, the exemption request is denied.

If the Applicant has evidence indicating that the subject property is “owned and operated ... as student union buildings, presidents’ homes and student dormitories”, such evidence should be submitted to the Board in a timely filed *Petition for Reconsideration*, as directed below.

IT IS THEREFORE ORDERED that, for Docket Nos. 2019-6826-TX and 2019-6827-TX, the applications for exemption from ad valorem taxation is granted commencing each property's date of first exempt use as respectively indicated above, 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 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).

IT IS FURTHER ORDERED that, for Docket No. 2019-6828-TX, the application for exemption is hereby denied.

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. *See K.S.A. 2018 Supp. 74-2426(b)*. 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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

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 Nos. 2019-6826-TX et al., and any attachments thereto, was placed in the U.S. mail, on this 24th day of March, 2020, addressed to:

Annetta Flax, Staff Accountant
Kansas Wesleyan University
100 E Claflin Ave
Salina, KS 67401

Sean Robertson, Saline County Appraiser
Saline County Courthouse
PO Box 5040
Salina, KS 67402-5040

Jim DuBois, Saline County Treasurer
Saline County Courthouse
PO Box 5040
Salina, KS 67402-5040

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 APPLICATION
OF REVOLUTION CHURCH FOR
EXEMPTION FROM AD VALOREM
TAXATION IN SALINE COUNTY, KANSAS

Docket No. 2019-6835-TX

ORDER

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.

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

Real estate and improvements commonly known as
624 S Broadway Blvd, Salina, Saline County, Kansas,
also known as Parcel ID #085-086-14-0-30-13-003.00-0.

The applicant requests exemption from ad valorem taxation pursuant to

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

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 July 8, 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 Saline 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).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does 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. 2018 Supp. 74-2433(f).

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

[Signatures]

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. 2019-6835-TX, and any attachments thereto, was placed in the U.S. mail, on this 2nd day of March, 2020, addressed to:

Jeffrey D Piepho, Pastor
Revolution Church
1111 W South St
Salina, KS 67401

Sean Robertson, Saline County Appraiser
Saline County Courthouse
PO Box 5040
Salina, KS 67402-5040

Jim DuBois, Saline County Treasurer
Saline County Courthouse
PO Box 5040
Salina, KS 67402-5040

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 APPLICATION
OF FAST PLANES, L.L.C. FOR EXEMPTION
FROM AD VALOREM TAXATION IN SALINE
COUNTY, KANSAS

ORDER

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.

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

1995 Extra Flugzeugbau GMBH EA 300/L, ID #N9EX.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201k(b) First.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the record evidence and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property 98 percent of the time for business use. The Board concludes that the applicant satisfies the statutory requirements of K.S.A. 2018 Supp. 79-201k(b) First.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 17, 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 Saline 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).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

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

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. 2019-6837-TX, and any attachments thereto, was placed in the U.S. mail, on this 2nd day of March, 2020, addressed to:

Stephen Young
Fast Planes LLC
PO Box 946
Salina, KS 67402

Sean Robertson, Saline County Appraiser
Saline County Courthouse
PO Box 5040
Salina, KS 67402-5040

Jim DuBois, Saline County Treasurer
Saline County Courthouse
PO Box 5040
Salina, KS 67402-5040

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 APPLICATION
OF RIVERSIDE BAPTIST CHURCH FOR
EXEMPTION FROM AD VALOREM
TAXATION IN RENO COUNTY, KANSAS

ORDER

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.

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

Real estate and improvements commonly known as
1100 W 21st Ave, Hutchinson, Reno County, Kansas,
also known as Parcel ID #078-121-02-0-30-08-001.00-0.

The applicant requests exemption from ad valorem taxation pursuant to

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

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 May 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 Reno 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).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

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

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. 2020-66-TX, and any attachments thereto, was placed in the U.S. mail, on this 23rd day of March, 2020, addressed to:

Richard M. Haley, Pastor
Riverside Baptist Church
1100 W 21st Ave
Hutchinson, KS 67502

Brad Wright, Reno County Appraiser
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

Brenda Kowitz, Reno County Treasurer
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

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 APPLICATION
OF GOSPEL CHAPEL, INC. FOR
EXEMPTION FROM AD VALOREM
TAXATION IN RENO COUNTY, KANSAS

Docket No. 2020-59-TX

ORDER

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.

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

Real estate and improvements commonly known as
2005 N Hendricks, Hutchinson, Reno County, Kansas,
also known as Parcel ID #078-122-03-0-40-02-031.00-0.

The applicant requests exemption from ad valorem taxation pursuant to

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

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 May 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 Reno 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).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

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

JOLENE 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. 2020-59-TX, and any attachments thereto, was placed in the U.S. mail, on this 2nd day of March, 2020, addressed to:

Andrew P Hawkinson, Board Member
Gospel Chapel Inc
2005 N Hendricks
Hutchinson, KS  67502

Brad Wright, Reno County Appraiser
Courthouse Annex
125 W 1st Ave
Hutchinson, KS  67501-5235

Brenda Kowitz, Reno County Treasurer
Courthouse Annex
125 W 1st Ave
Hutchinson, KS  67501-5235

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
APPLICATION OF CITY OF HAVEN
FOR EXEMPTION FROM AD
VALOREM TAXATION IN RENO
COUNTY, KANSAS

ORDER

Docket No. 2020-61-TX

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.

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

Real estate and improvements –
E Arlington Rd., Parcel ID #078-283-08-0-10-01-003.00-0,
Reno County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem
taxation for real property used exclusively by the state or any municipality or
political subdivision of the state.

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

Based on the evidence presented by the applicant, and the County's verified
affirmative recommendation, the Board finds that the applicant uses the subject
property for governmental purposes. The Board therefore concludes that the
applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from January 1, 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 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).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

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

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. 2020-61-TX, and any attachments thereto, was placed in the U.S. mail, on this 2nd day of March, 2020, addressed to:

Leslie Atherton, City Clerk
City of Haven
120 S Kansas
Haven, KS 67543

Brad Wright, Reno County Appraiser
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

Brenda Kowitz, Reno County Treasurer
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

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  
APPLICATION OF CITY OF SOUTH  
HUTCHINSON FOR EXEMPTION  
FROM AD VALOREM TAXATION IN  
RENO COUNTY, KANSAS  

ORDER  

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.

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

Real estate and improvements –  
00000 S K96 Hwy, Parcel ID #078-127-35-0-10-01-004.02- 
0, Reno County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem taxation for real property used exclusively by the state or any municipality or political subdivision of the state.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant, and the County’s verified affirmative recommendation, the Board finds that the applicant uses the subject property for governmental purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 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 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).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

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

[Signatures]

RONALD C. MASON, CHAIR
JAMES B. COOPER, BOARD MEMBER
DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joeline 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. 2020-60-TX, and any attachments thereto, was placed in the U.S. mail, on this 17th day of March, 2020, addressed to:

Denise McCue, City Clerk
City of South Hutchinson
2 S Main St
South Hutchinson, KS 67505

Stanley Juhnke, Attorney
PO Box 567
Hutchinson, KS 67504

Brad Wright, Reno County Appraiser
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

Brenda Kowitz, Reno County Treasurer
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

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

Joeline R. Allen, Secretary
ORDER

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

Real estate and improvements –
Parcel ID #078-133-06-020-05-006.00-0, Wichita, Kansas.

The Applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Ninth, which provides an exemption from ad valorem taxes for the following property:

All real property and tangible personal property actually and regularly used by a community service organization for the predominant purpose of providing humanitarian services, which is owned and operated by a corporation organized not for profit under the laws of the state of Kansas or by a corporation organized not for profit under the laws of another state and duly admitted to engage in business in this state as a foreign not-for-profit corporation if: (a) The directors of such corporation serve without pay for such services; (b) the corporation is operated in a manner which does not result in the accrual of distributable profits, realization of private gain resulting from the payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered or the realization of any other form of private gain; (c) no officer, director or member of such corporation has any pecuniary interest in the property for which exemption is claimed; (d) the
corporation is organized for the purpose of providing humanitarian services; (e) the actual use of property for which an exemption is claimed must be substantially and predominantly related to the purpose of providing humanitarian services, except that, the use of such property for a nonexempt purpose which is minimal in scope and insubstantial in nature shall not result in the loss of exemption if such use is incidental to the purpose of providing humanitarian services by the corporation; (f) the corporation is exempt from federal income taxation pursuant to section 501(c)(3) of the internal revenue code of 1986; and (g) contributions to the corporation are deductible under the Kansas income tax act.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

In Kansas, taxation is the rule and exemption is the exception. Tax exemption statutes are strictly construed, and all doubts are resolved against exemption and in favor of taxation. See Board of County Comm'rs v. Kansas Ave. Properties, 246 Kan. 161, 166, 786 P.2d 1141 (1990); In re Lietz Const. Co., 273 Kan. 890, 904-905, 47 P.3d 1275 (2002). Further, the burden of establishing exemption from ad valorem taxation is on the Applicant. In re Via Christi Regional Medical Center, Inc., 27 Kan. App. 2d 446, 447, 6 P.3d 896 (2000) (citing T-Bone Feeders, Inc. v. Martin, 236 Kan. 641, 693 P.2d 1187 (1985)).

The Applicant did not provide any documentation indicating that it satisfied the statutory requirements of K.S.A. 2018 Supp. 79-201 Ninth (a)-(g). Moreover, the Applicant did not indicate how the property is used, nor the date the property was acquired, nor the date the property was first used for an exempt purpose. As such, the Board finds that the Applicant has not presented evidence sufficient to satisfy the statutory requirements of K.S.A. 2018 Supp. 79-201 Ninth.

Therefore, the Board concludes that the request for exemption from ad valorem taxation is denied. The Board notes that the applicant may file a Petition for Reconsideration, as directed below, and provide the necessary information or request exemption under another statute.

IT IS THEREFORE ORDERED that, for the reasons set forth above, the application for exemption from ad valorem taxation is hereby denied.

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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

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. 2020-64-TX, and any attachments thereto, was placed in the U.S. mail, on this 1st day of March, 2020, addressed to:

Aaron D Spexarth, Pastor
Catholic Diocese of Wichita
2631 Independence Rd
Hutchinson, KS 67502

Brad Wright, Reno County Appraiser
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

Brenda Kowitz, Reno County Treasurer
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

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 APPLICATION
OF ALERT COVENANT CHURCH FOR
EXEMPTION FROM AD VALOREM
TAXATION IN RILEY COUNTY, KANSAS

Docket No. 2020-67-TX

ORDER

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.

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

2010 Ford E350, ID #1FBSS3BLXADA18130.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Second.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

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 October 24, 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 Riley 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).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

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

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. 2020-67-TX, and any attachments thereto, was placed in the U.S. mail, on this 2nd day of March, 2020, addressed to:

Dwight Diller, Lead Pastor
Alert Covenant Church
15820 Green Randolph Rd
Leonardville, KS  66449

Greg McHenry, Riley County Appraiser
Riley County Courthouse
110 Courthouse Plz 3rd Fl
Manhattan, KS  66502-0110

Shilo Heger, Riley County Treasurer
Riley County Courthouse
110 Courthouse Plaza
Manhattan, KS  66502-0108

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 APPLICATION OF
EDISON OPERATING COMPANY, L.L.C.
FOR EXEMPTION FROM AD VALOREM
TAXATION IN SEWARD COUNTY, KANSAS

ORDER

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.

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

Personal property located in SEC 31-31-32, Seward County,
Kansas, also known as ID #088-LAMBERT #1-31 LEASE.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201t, which provides an exemption from ad valorem taxes for
"[a]ll oil leases, other than royalty interests therein, the average daily production
from which is three barrels or less per producing well, or five barrels or less per
producing well which has a completion depth of 2,000 feet or more."

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

Based on the record and the County’s verified affirmative recommendation,
the Board finds that the production from the applicant’s lease satisfies the
conditions enumerated in K.S.A. 2018 Supp. 79-201t(a).

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted commencing with the ad valorem personal property
taxes assessed on the 2017 oil production, 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 Seward 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).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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

[Signatures]

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. 2020-142-TX, and any attachments thereto, was placed in the U.S. mail, on this 2nd day of March, 2020, addressed to:

David G Withrow, Managing Partner
Edison Operating Company LLC
8100 E 22nd St N Bldg 1900
Wichita, KS 67226

Angela Eichman, Seward County Appraiser
Seward County Courthouse
515 N Washington Ave Ste 104
Liberal, KS 67901-3474

Katherine Romine, Seward County Treasurer
Seward County Courthouse
515 N Washington Ste 102
Liberal, KS 67901-3495

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 APPLICATION
OF EDISON OPERATING COMPANY, L.L.C.
FOR EXEMPTION FROM AD VALOREM
TAXATION IN SEWARD COUNTY, KANSAS

Docket No. 2020-141-TX

ORDER

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.

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

Personal property located in SEC 5-31-33, Seward County,
Kansas, also known as ID #088-GASKILL #1-5 & 2-5 LEASE.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201t, which provides an exemption from ad valorem taxes for
"[a]ll oil leases, other than royalty interests therein, the average daily production
from which is three barrels or less per producing well, or five barrels or less per
producing well which has a completion depth of 2,000 feet or more."

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

Based on the record and the County's verified affirmative recommendation,
the Board finds that the production from the applicant's lease satisfies the
conditions enumerated in K.S.A. 2018 Supp. 79-201t(a).

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted commencing with the ad valorem personal property
taxes assessed on the 2018 oil production, 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 Seward 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).

Any party who is aggrieved by this order may file a written petition for
reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See
K.S.A. 2018 Supp. 74-2426(b). 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. 2018 Supp. 74-2426(c)(4)(A). 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. 2018 Supp. 74-2426(c). Pursuant to K.S.A.
2018 Supp. 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. 2018 Supp.
74-2433(f).

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 B. 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. 2020-141-TX, and any attachments thereto, was placed in the U.S. mail, on this 20th day of March, 2020, addressed to:

David G Withrow, Managing Partner
Edison Operating Company LLC
8100 E 22nd St N Bldg 1900
Wichita, KS 67226

Angela Eichman, Seward County Appraiser
Seward County Courthouse
515 N Washington Ave Ste 104
Liberal, KS 67901-3474

Katherine Romine, Seward County Treasurer
Seward County Courthouse
515 N Washington Ste 102
Liberal, KS 67901-3495

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

Joelene R. Allen, Secretary