BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION
OF CHURCH FIRST PRESBYTERIAN
TRUSTEES FOR EXEMPTION FROM AD
VALOREM TAXATION IN MARSHALL
COUNTY, KANSAS

Docket No. 2019-6611-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. 79-213.

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

Real estate and improvements commonly known as 607 Genesee Street, Blue Rapids, Marshall County, Kansas, also known as Parcel Identification Number 058-179-29-0-10-08-008.00-0.

The Applicant requests exemption from ad valorem taxation pursuant to K.S.A. 79-201 Seventh. The statute provides an exemption from ad valorem taxes for:

[a]ll parsonages owned by a church society and actually and regularly occupied and used predominantly as a residence by a minister or other clergyman of such church society who is actually and regularly engaged in conducting the services and religious ministrations of such society, and the land upon which such parsonage is located to the extent necessary for the accommodation of such parsonage.

The Applicant acquired the subject property in various transactions, apparently, dating from 1873. The pastor of the church resides at the subject property and regularly conducts religious services for the Applicant. The Applicant most recently used the property for this purpose on January 1, 2019.

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 predominantly uses the subject property as a parsonage. The Board concludes that the Applicant satisfies the conditions enumerated in K.S.A. 79-201 Seventh.

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 Marshall 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. 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. 79-213(a). All unpaid taxes that have accrued from and since the effective date of the exemption shall be abated.

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. See K.S.A. 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. 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. 74-2426(c). 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).

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. 2019-6611-TX, and any attachments thereto, was placed in the U.S. mail, on this 5th day of March, 2020, addressed to:

Rev. Shannon Borgman
First Presbyterian Church
607 Genesee Street
Blue Rapids, Kansas 66411

Francine Crome, Marshall County Appraiser
Marshall County Courthouse
Suite B-6
1201 Broadway
Marysville, Kansas 66508-1844

Jami Ellenbecker, Marshall County Treasurer
Marshall County Courthouse
Post Office Box 391
Marysville, Kansas 66508-0391

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

Joelene R. Allen, Secretary