BEFORE THE BOARD OF TAX APPEALS  
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF  
WABAUNSEE COUNTY FOR EXEMPTION  
FROM AD VALOREM TAXATION IN  
WABAUNSEE 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 114 W 3rd St, Alma, Wabaunsee County, Kansas, also known as Parcel ID #099-145-15-0-20-09-003.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a 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 is a political subdivision of the state. The Board further finds that the applicant uses the subject property exclusively for a governmental or proprietary function. The Board 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, 2020, 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 Wabaunsee 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. 2020-155-TX, and any attachments thereto, was placed in the U.S. mail, on this ______ day of ____, 20__, addressed to:

Joel S Fager, Chairman
Wabaunsee County
PO Box 278
Alma, KS 66401

Timothy Liesmann, Attorney
Wabaunsee County Attorney
PO Box 278
Alma, KS 66401

Ryan Michaelis, Wabaunsee County Appraiser
Wabaunsee County Courthouse
PO Box 278
Alma, KS 66401-0278

Linda D Coon, Wabaunsee County Treasurer
Wabaunsee County Courthouse
PO Box 440
Alma, KS 66401-0440

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE APPLICATION OF
EDISON OPERATING COMPANY, L.L.C. FOR
EXEMPTION FROM AD VALOREM TAXATION
IN STAFFORD 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 14-25-13, Stafford County, Kansas, known as ID #093-LEWIS 14-7 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 “all 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 Stafford 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 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. 2020-94-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th 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

Carl Miller, Stafford County Appraiser
Stafford County Courthouse
209 N Broadway, Suite F
St. John, KS 67576-2045

Mary M Gatton, Stafford County Treasurer
Stafford County Courthouse
209 N Broadway, Suite G
St. John, KS 67576-2046

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

Joelene 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:

Personal property located in SEC 11-18-17, Rush County, Kansas, known as ID #083-HARDY 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 "all 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 taxes assessed on the applicant's 2019 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 Rush 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. 2020-48-TX, and any attachments thereto, was placed in the U.S. mail, on this _______ day of ________, 2020, addressed to:

Timothy F Scheck, Operator
Scheck Oil Operation
211 S Front St
Russell, KS 67665

Kelly DesLauriers, Rush County Appraiser
Rush County Courthouse
PO Box 57
LaCrosse, KS 67548-0057

Christie Bittel, Rush County Treasurer
Rush County Courthouse
PO Box 460
LaCrosse, KS 67548-0460

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

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

IN THE MATTER OF THE APPLICATION OF
ZINSZER OIL COMPANY FOR EXEMPTION
FROM AD VALOREM TAXATION IN ROOKS
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 33-8-19, Rooks County,
Kansas, known as ID #082-AMREIN #1 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 2019 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 Rooks 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 D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELINE 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. 2020-69-TX, and any attachments thereto, was placed in the U.S. mail, on this 7th day of March, 2020, addressed to:

Kim H Zinszer, President
Zinszer Oil Company Inc
PO Box 211
Hays, KS 67601

Travis Rozean
PO Box 116
Hays, KS 67601

Heather Poore, Rooks County Appraiser
Rooks County Courthouse
115 N Walnut
Stockton, KS 67669-1663

Kimberly Northup, Rooks County Treasurer
Rooks County Courthouse
PO Box 525
Stockton, KS 67669-0525

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 NARKA FOR EXEMPTION FROM AD VALOREM TAXATION IN REPUBLIC COUNTY, KANSAS

Docket No. 2020-147-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 510 Pine St, Narka, Republic County, Kansas, also known as Parcel ID #079-015-16-0-40-13-002.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a 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 is a municipality. The Board further finds that the applicant uses the subject property exclusively for a governmental or proprietary function. The Board 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 February 21, 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 Republic 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. 2020-147-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Estel M Edwards, City Clerk
City of Narka
PO Box 47
Narka, KS 66960

Barry Porter, Republic County Appraiser
Republic County Courthouse
1815 M Street
Belleville, KS 66935

Cindy Coons, Republic County Treasurer
Republic County Courthouse
1815 M St Ste 2
Belleville, KS 66935-2242

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 ELEMENDARO TOWNSHIP FOR
EXEMPTION FROM AD VALOREM
TAXATION IN LYON COUNTY, KANSAS

Docket No. 2020-128-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
1806 Rd 60, Hartford, Lyon County, Kansas, also
known as Parcel ID #056-261-01-00-00-004.00-0.

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 is a political subdivision of the
state. The Board further finds that the applicant uses the subject property
exclusively for a governmental or proprietary function. The Board 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 November 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 Lyon 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 D. COOPER, BOARD MEMBER

DIVIN SPRECKEL, BOARD MEMBER

Joelene R. Allen

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. 2020-128-TX, and any attachments thereto, was placed in the U.S. mail, on this __ day of ___________, 20__, addressed to:

Kenny Hamman, Treasurer
Elemendoro Township
211 West St
Hartford, KS 66854

Ryan Janzen, Lyon County Appraiser
Lyon County Courthouse
430 Commercial Rm 204
Emporia, KS 66801-4013

Sharon Gaede, Lyon County Treasurer
Lyon County Courthouse
PO Box 747
Emporia, KS 66801-0747

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 UNIFIED SCHOOL DISTRICT #253
FOR EXEMPTION FROM AD VALOREM
TAXATION IN LYON 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 929 West St, Emporia, Lyon County, Kansas, also known as Parcel ID #056-192-09-0-40-11-024.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a 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 is a political subdivision of the state. The Board further finds that the applicant uses the subject property exclusively for a governmental or proprietary function. The Board 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 7, 2020, 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 Lyon 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. 2020-129-TX, and any attachments thereto, was placed in the U.S. mail, on this 20th day of March, 2020, addressed to:

Stephanie Pope, Dir of Budget/Accounting
USD No 253
1700 W 7th Ave
Emporia, KS 66801

Ryan Janzen, Lyon County Appraiser
Lyon County Courthouse
430 Commercial Rm 204
Emporia, KS 66801-4013

Sharon Gaede, Lyon County Treasurer
Lyon County Courthouse
PO Box 747
Emporia, KS 66801-0747

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  
HORIZONS MENTAL HEALTH CENTER, INC.  
FOR EXEMPTION FROM AD VALOREM  
TAXATION IN KINGMAN COUNTY, KANSAS  

Docket No. 2020-140-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 701 E D Ave, Kingman, Kingman County, Kansas, also known as Parcel ID #048-103-05-0-10-02-001.02-0.

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

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 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 September 27, 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 Kingman 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 D. COOPER, BOARD MEMBER

KEVIN 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. 2020-140-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

L Michael Garrett, LCP/CEO
Horizons Mental Health Center Inc
1600 N Lorraine St Ste 202
Hutchinson, KS 67501-5600

Melissa Moodie, Attorney
Gililand Green LLC
PO Box 2977
Hutchinson, KS 67504-2977

Richard E Batchellor, Kingman County Appraiser
Kingman County Courthouse
130 N Spruce St
Kingman, KS 67068-1664

Becky Luntsford, Kingman County Treasurer
Kingman County Courthouse
130 N Spruce St
Kingman, KS 67068-1699

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
SALVATION ARMY (THE) FOR EXEMPTION
FROM AD VALOREM TAXATION IN
CRAWFORD 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:

1997 Utility CY, ID #1FDKE30L8VHB13706 (acquired
and first used for exempt purposes on May 30, 1997);
1998 Ford, ID #1FDNF70J6WVA03174 (acquired and
first used for exempt purposes on August 23, 2001);
2006 Chevy, ID #1GAHG39U461204561 (acquired and
first used for exempt purposes on February 6, 2006);
1999 Chevy Tahoe, ID #1GNEK13RXXJ402538 (acquired
and first used for exempt purposes on January 10, 2012);
and
2017 Dodge Grand Caravan, ID #2C4RDGBG8HR658701
(acquired and first used for exempt purposes on May 26, 2017).

The applicant noted that all of the vehicles are used 100 percent of the time
for its humanitarian services with the exception of the 2017 Dodge Grand Caravan
which is used 42 percent of the time for personal purposes. The applicant requests
exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Ninth.
The statute provides an exemption from ad valorem taxes for:

[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. As used in this clause, "humanitarian services" means the conduct of activities which substantially and predominantly meet a demonstrated community need and which improve the physical, mental, social, cultural or spiritual welfare of others or the relief, comfort or assistance of persons in distress or any combination thereof including but not limited to health and recreation services, child care, individual and family counseling, employment and training programs for handicapped persons and meals or feeding programs.

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 these vehicles exclusively for the purpose of providing a humanitarian service to the community. The Board concludes that the application for exemption from ad valorem taxation in regard to these vehicles is granted.

2017 Dodge Grand Caravan

In Kansas, taxation is the rule and exemption is the exception. See Board of County Comm'rs v. Kansas Ave. Properties, 246 Kan. 161, 166, 786 P.2d 1141 (1990) (citations omitted). Tax exemption statutes are strictly construed, and all doubts are resolved against exemption and in favor of taxation. Id. The applicant bears the burden of proving entitlement to exemption. Id.

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 in regard to the 2017 Dodge Caravan. The statute provides an exemption for property actually and regularly used for the predominant purpose of providing humanitarian services. The statute goes on to permit use for a nonexempt purpose which is minimal in scope and insubstantial in nature if it is incidental to the purpose of providing humanitarian services.

In this case, the Board finds that use of the subject vehicle for personal purposes 42 percent of the time is greater than a nonexempt use which is minimal in scope and insubstantial in nature. Further, the non-exempt use has not been shown by the applicant to be incidental to the purpose of providing humanitarian services.

Therefore, the Board concludes that the request for exemption from ad valorem taxation in regard to the 2017 Dodge Grand Caravan is denied.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation in regard to the 1997 Utility CY, 1998 Ford, 2006 Chevy and 1999 Chevy Tahoe is granted for each vehicle from its respective date of first exempt use referenced 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 Crawford County Appraiser within 30 days. See K.S.A. 79-214.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation in regard to the 2017 Dodge Grand Caravan is denied.
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. 2020-213-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Mylie Hadden, Corps Officer
The Salvation Army
307 E 5th St
Pittsburg, KS 66762

Zach Edwards, Crawford County Appraiser
Crawford County Courthouse
PO Box 217
Girard, KS 66743-0217

Joe Grisolano, Crawford County Treasurer
Crawford County Courthouse
PO Box 96
Girard, KS 66743-0096

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE APPLICATION
OF TERHUNE, ROBERT W. JR. & FRANKIE A.
FOR EXEMPTION FROM AD VALOREM
TAXATION IN FRANKLIN 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:

1950 Cessna 170A, ID #N9269A.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-220.

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 recreational or display purposes. The Board also finds that the subject aircraft is 30 years or older as determined by the date of manufacture or the major portion has been fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation. The Board concludes that the applicant has satisfied the requirements of K.S.A. 79-220.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from July 11, 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 Franklin 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 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. 2020-198-TX, and any attachments thereto, was placed in the U.S. mail, on this day of March, 2020 addressed to:

Robert W Terhune Jr
Frankie A Terhune
1876 N 500 Rd
Baldwin City, KS 66066

Jamie Wilson, Franklin County Appraiser
Franklin County Courthouse
315 S Main
Ottawa, KS 66067-2352

Jody Edwards, Franklin County Treasurer
Franklin County Courthouse
315 S Main St Rm 107
Ottawa, KS 66067-2335

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 ELLIS COUNTY HISTORICAL SOCIETY
FOR EXEMPTION FROM AD VALOREM
TAXATION IN ELLIS 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 110 W 7th St, Hays, Ellis County, Kansas, also known as Parcel ID #026-182-04-0-20-10-002.00-0.

The applicant states that the subject property is unused. The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Second. The statute provides an exemption from ad valorem taxes for:

[all real property, and all tangible personal property, actually and regularly used exclusively for literary, educational, scientific, religious, benevolent or charitable purposes, including property used exclusively for such purposes by more than one agency or organization for one or more of such exempt purposes... [T]his exemption shall not apply to such property, not actually used or occupied for the purposes set forth herein, nor to such property held or used as an investment even though the income or rentals received therefrom is used wholly for such literary, educational, scientific, religious, benevolent or charitable purposes....]
In Kansas, taxation is the rule and exemption is the exception. See Board of County Comm'rs v. Kansas Ave. Properties, 246 Kan. 161, 166, 786 P.2d 1141 (1990) (citations omitted). Tax exemption statutes are strictly construed, and all doubts are resolved against exemption and in favor of taxation. Id. The applicant bears the burden of proving entitlement to exemption. Id.

The Board finds that the applicant has not presented evidence sufficient to satisfy the statutory requirements of K.S.A. 2018 Supp. 79-201 Second. The statute provides an exemption for property actually and regularly used exclusively for educational purposes and goes on to say the exemption does not apply to property not actually used or occupied for one of the purposes listed. The applicant stated the subject property is unused and therefore, the Board finds, the requirements for exemption set forth in K.S.A. 2018 Supp. 79-201 Second have not been met.

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 additional information regarding the use of the property.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is 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. 2020-214-TX, and any attachments thereto, was placed in the U.S. mail, on this 16th day of March, 2020, addressed to:

Lee Dobratz, Director
Ellis County Historical Society
100 West 7th St
Hays, KS 67601

Lisa Ree, Ellis County Appraiser
Ellis County Courthouse
PO Box 309
Hays, KS 67601-0309

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 HART, ROBERT E. FOR EXEMPTION
FROM AD VALOREM TAXATION IN
MORTON COUNTY, KANSAS

Docket No. 2020-230-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:

2004 Baker James RV9A, ID #N702J.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-220.

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 recreational or display purposes. The Board also finds that the subject aircraft is fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation. The Board concludes that the applicant has satisfied the requirements of K.S.A. 2018 Supp. 79-220.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from December 4, 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 Morton 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 D. 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. 2020-230-TX, and any attachments thereto, was placed in the U.S. mail, on this [insert date] day of [insert month], 2020, addressed to:

Robert E Hart
PO Box 61
Rolla, KS 67954

Greg Wellbrock, Morton County Appraiser
Morton County Courthouse
PO Box 1430
Elkhart, KS 67950-1430

Vicki Peacock, Morton County Treasurer
Morton County Courthouse
PO Box 998
Elkhart, KS 67950-0998

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

[Signature]
Joeline R. Allen, Secretary
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
721 Doyle, Florence, Marion County, Kansas, also
known as Parcel ID #057-203-07-0-20-05-001.00-0.

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 subject property is used exclusively by an
individually chartered organization of honorably discharged military veterans of the
United States. The Board concludes that the applicant satisfies the conditions
enumerated in K.S.A. 2018 Supp. 79-201 Eighth.

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 Marion 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

JOEL 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. 2020-93-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Paul Reilly Reid
American Legion No 308
323 W 3rd St
Florence, KS 66851

Lisa Reeder, Marion County Appraiser
Marion County Courthouse
200 S 3rd Ste 2
Marion, KS 66861-1656

Jeannine Bateman, Marion County Treasurer
Marion County Courthouse
200 S 3rd St Ste 102
Marion, KS 66861-1656

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 NEW AGE OIL, L.L.C. FOR
EXEMPTION FROM AD VALOREM
TAXATION IN LOGAN COUNTY, KANSAS

ORDER

Docket No. 2020-115-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:

Personal property located in SEC 11-11-32, Logan County, Kansas, known as ID #055-GOULD 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 applicant's 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 Logan 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 D. COOPER, BOARD MEMBER

DEVIN SPECKER, 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. 2020-115-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of ___ , 20___ , addressed to:

Travis Rozean, Owner/Manager
New Age Oil LLC
1563 Ridge Rd
Hays, KS 67601

Randall Sangster, Logan County Appraiser
Logan County Courthouse
710 W 2nd St
Oakley, KS 67748

Jennie Schoenberger, Logan County Treasurer
Logan County Courthouse
710 W 2nd St Ste 106
Oakley, KS 67748-1233

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

Joeline R. Allen, Secretary
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 matters and the parties as applications for exemption have been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matters of these tax exemption applications are described as follows:

Personal property located in SEC 32-9-21, Graham County, Kansas, also known as ID #033-YOST LEASE and 033-DENNING LEASE;

Personal property located in SEC 5-10-21, Graham County, Kansas, also known as ID #033-RUDMAN 3 LEASE and 033-RUDMAN 2 LEASE;

Personal property located in SEC 16-9-21, Graham County, Kansas, also known as ID #033-DARNELL LEASE; and

Personal property located in SEC 4-10-21, Graham County, Kansas, also known as ID #033-TOWNS LEASE and 033-TOWNS B-1 LEASE.

The applicant requests exemptions 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 requests for exemption from ad valorem taxation be granted. The County does not request a hearing.

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

IT IS THEREFORE ORDERED that the applications for exemption from ad valorem taxation are granted commencing with ad valorem personal property taxes assessed on the applicant's 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 Graham 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 D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelen 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. 2020-78-TX through 2020-84-TX, and any attachments thereto, was placed in the U.S. mail, on this 23rd day of March, 2020, addressed to:

Travis Rozean, Owner/Manager
New Age Oil LLC
1563 Ridge Rd
Hays, KS 67601

Mark Niehaus, Graham County Appraiser
Graham County Courthouse
410 N Pomeroy Ave Ste 2
Hill City, KS 67642-1645

Jerilyn Keith, Graham County Treasurer
Graham County Courthouse
410 N Pomeroy Ave Ste 4
Hill City, KS 67642-1698

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 CHRISTIAN PUBLIC SERVICE FOR EXEMPTION FROM AD VALOREM TAXATION IN GRAY COUNTY, KANSAS

Docket No. 2020-143-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:

2020 Spartan Cargo Enclosed Trailer, ID #50XBE162XLA016460.

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 December 12, 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 Gray 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
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. 2020-143-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Michael Esau
Christian Public Service
4706 CC Rd
Copeland, KS 67837

Kim Frodin, Gray County Appraiser
Gray County Courthouse
PO Box 487
Cimarron, KS 67835-0487

Kerry Schmidt, Gray County Treasurer
Gray County Courthouse
PO Box 507
Cimarron, KS 67835-0507

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

Joelene R. Allen, Secretary
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 known as a 2018 Sukap 36'x26' grain bin located at 2136 North 100 Road, rural Wellsville, Douglas County, Kansas, also known as Parcel Identification Number 023-193-08-00-00-007.00-0.

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

All farm storage and drying equipment meeting eligibility requirements, as provided in Title 7, Chapter XIV, Subchapter B, Part 1474 of the Code of Federal Regulations and as in effect on December 31, 1977, for loans under the federal farm storage and drying equipment loan program, whether financed or not, and all used farm storage and drying equipment . . . which equipment is used for the storage or drying of haylage, silage, corn, oats, barley, grain sorghum, wheat, rye, soybeans, flaxseed, rice, dry edible beans or sunflower seed, for any eight of the 10 calendar years next following the calendar year in which such equipment is acquired or construction thereof is completed. The exemption provided for in this paragraph shall be limited to a total of eight years for each individual farm storage and drying equipment . . .
The Applicant uses the subject property for the storage of grain. The Applicant acquired the subject property in 2018. The Applicant requests the exemption begin August 1, 2018.

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 subject property satisfies the conditions enumerated in K.S.A. 79-201d Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2019, through December 31, 2026. In the event the exempt property ceases to be used for exempt purposes, the Applicant must report that fact to the Douglas 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, Joenele 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. 2019-6801-TX, and any attachments thereto, was placed in the U.S. mail, on this 31st day of March, 2020, addressed to:

Kenneth G. Taylor  
2136 North 100 Road  
Wellsville, Kansas  66092

Paula Gilchrist, Douglas County Treasurer  
Douglas County Courthouse  
Post Office Box 884  
Lawrence, Kansas  66044-0884

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

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

IN THE MATTER OF THE APPLICATION OF
ARTISTS HELPING THE HOMELESS, INC.
FOR EXEMPTION FROM AD VALOREM
TAXATION IN DOUGLAS COUNTY, KANSAS

Docket No. 2020-138-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
1209 Randall Rd, Lawrence, Douglas County, Kansas,
also known as Parcel ID #023-068-34-0-40-03-013.00-0;

Real estate and improvements commonly known as
1211 Randall Rd, Lawrence, Douglas County, Kansas, also
known as Parcel ID #023-068-34-0-40-03-013.01-0; and

2016 Dodge Van, ID #2C4RDDBG4GR103047.

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 real estate and
improvements for the predominant purpose of providing a humanitarian service to
the community. The Board further finds that the applicant uses the subject vehicle
for the exclusive 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 July 12, 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 Douglas 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 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. 2020-138-TX, and any attachments thereto, was placed in the U.S. mail, on this ______ day of ______, 2020 addressed to:

Kar Woo, President
Artists Helping the Homeless Inc
11412 Knox St
Overland Park, KS 66210

Steven Miles, Douglas County Appraiser
Douglas County Courthouse
1100 Massachusetts St., Ste 200
Lawrence, KS 66044-3099

Paula Gilchrist, Douglas County Treasurer
Douglas County Courthouse
PO Box 884
Lawrence, KS 66044-0884

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 CHURCH OF CHRIST FOR
EXEMPTION FROM AD VALOREM
TAXATION IN FINNEY COUNTY, KANSAS

ORDER

Docket No. 2020-72-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 commonly known as
1715 Pioneer Rd, Garden City, Finney County, Kansas,
also known as Parcel ID #028-273-05-0-10-01-008.00-0.

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 December 31, 2003, 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 Finney 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

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

KEVIN 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. 2020-72-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of ___ , 20___, addressed to:

Darrell G Rains
811 E Price St
Garden City, KS 67846

Darrell G Rains, Minister
Church of Christ
1715 Pioneer Rd
Garden City, KS 67846

Maria S Castillo, Finney County Appraiser
Finney County Admin Center
311 N 9th St
Garden City, KS 67846-5312

Trista Joyce, Finney County Treasurer
Finney County Courthouse
PO Box M
Garden City, KS 67846-0450

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

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

IN THE MATTER OF THE APPLICATION OF
ROMAN CATHOLIC DIOCESE OF SALINA
FOR EXEMPTION FROM AD VALOREM
TAXATION IN GEARY COUNTY, KANSAS

ORDER

Docket No. 2020-116-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 located in Geary County, Kansas, also
known as Parcel ID #031-103-07-0-20-07-003.00-0.

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 March 20, 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 Geary 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 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. 2020-116-TX, and any attachments thereto, was placed in the U.S. mail, on this __th day of __, 20__, addressed to:

Kyle T Haugh, CFO
Roman Catholic Diocese of Salina
103 N 9th St
Salina, KS 67401

Travis Lilly, Geary County Appraiser
Geary County Office Building
200 E 8th St
Junction City, KS 66441-2640

Kathy Tremont, Geary County Treasurer
Geary County Office Bldg
200 E 8th St
Junction City, KS 66441-2640

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE APPLICATION OF
SCHECK OIL OPERATION FOR EXEMPTION
FROM AD VALOREM TAXATION IN
EDWARDS 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 22-25-16, Edwards County,
Kansas, known as ID #024-BUDDE 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 taxes assessed on the
applicant's 2019 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 Edwards 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. 2020-16-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of March, 2020, addressed to:

Timothy F Scheck, Operator
Scheck Oil Operation
211 S Front St
Russell, KS 67665

Cindy Craft, Edwards County Appraiser
Edwards County Courthouse
312 Massachusetts Avenue
Kinsley, KS 67547-1091

Lana Sexton, Edwards County Treasurer
Edwards County Courthouse
PO Box 246
Kinsley, KS 67547-0246

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
FARM CREDIT SERVICES OF AMERICA, FLCA
FOR EXEMPTION FROM AD VALOREM
TAXATION IN BROWN 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:

2020 Ford F150, ID #1FTEW1E44LKD53470.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a 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 is an agency of the United States government. The Board further finds that the subject property belongs exclusively to the United States government. The Board concludes that the applicant satisfies the conditions enumerated by K.S.A. 2018 Supp. 79-201a First.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 10, 2020, 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 Brown 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

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. 2020-173-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of ____, 20__, addressed to:

Stacey Kroeger, Fleet Administrator
Farm Credit Services of America FLCA
2219 Natchez St
Hiawatha, KS 66434

Teresa Clements, Brown County Appraiser
Brown County Courthouse
601 Oregon Ste 205
Hiawatha, KS 66434-2241

Cheryl Lippold, Brown County Treasurer
Brown County Courthouse
601 Oregon St Ste 201
Hiawatha, KS 66434-2284

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 GOD'S COUNTRY
COWBOY CHURCH FOR
EXEMPTION FROM AD VALOREM
TAXATION IN CLARK COUNTY,
KANSAS

Docket No. 2020-156-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 - a 1992 Dodge,
VIN# #2B5WB35Z1NK121678, Clark County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201 Second, which provides an exemption from ad valorem
taxation for property used exclusively for religious purposes.

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 exclusively for religious purposes. The Board therefore 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, 2020, 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). 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. 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

JODELENE 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. 2020-156-TX, and any attachments thereto, was placed in the U.S. mail, on this 20th day of March, 2020, addressed to:

Dusty Voorhies
Gods Country Cowboy Church
PO Box 811
Ashland, KS 67831

Jeremy McCully, Clark County Appraiser
Clark County Courthouse
PO Box 727
Ashland, KS 67831-0727

Crystal Roberts, Clark County Treasurer
Clark County Courthouse
PO Box 185
Ashland, KS 67831-0185

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 HUGHES, RANDALL L. FOR RELIEF
FROM A TAX GRIEVANCE IN BUTLER
COUNTY, KANSAS

Docket No. 2019-6755-TG

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 a tax grievance application has been filed pursuant to K.S.A. 79-1422.

The subject matter of this tax grievance application is a late filing penalty described as follows:

A 1989 Kit Limited Mobile Home located at Lot 33, 1303 Money Street, Augusta, Butler County, Kansas, also known as Personal Property Identification Number 008-PP-HUGH00110.

The Applicant asserts the rendition was promptly mailed back to the Butler County Appraiser. The Applicant requests an abatement of the late filing penalty assessed for tax year 2019. The County defers to the Board for its determination. The County notes that the Applicant was assessed a 25% late filing penalty for 2017. A search of the Board's records does not reveal that the Applicant applied for relief from the 2017 penalty.

K.S.A. 79-306 states that personal property renditions must be filed by March 15 each year. Pursuant to K.S.A. 79-1422 and K.S.A. 79-1427a, the County is required to impose penalties for the untimely or incomplete filing of personal property renditions. This Board is authorized to abate penalties imposed pursuant to K.S.A. 79-1422 and K.S.A. 79-1427a only upon a finding of excusable neglect. The Kansas Supreme Court stated in Tyler v. Cowen Construction, Inc., 216 Kan. 401, 406, 532 P.2d 1276 (1975) that “[e]xcusable neglect is a term somewhat nebulous. It touches an area in which there are few if any clear tangible signposts or guidelines. Whether excusable neglect is present or not in any given situation requires the judicious application of discretion.”
The Kansas Supreme Court in *In re Application of American Restaurant Operations*, 264 Kan. 518, 957 P.2d 473 (1998), addressed the issue of excusable neglect for purposes of K.S.A. 79-1422 and K.S.A. 79-1427a and sustained the Board's interpretation of "excusable neglect" as "a justifiable failure to properly file taxes or as a legitimate attempt to correct tax problems once they are discovered." Id. at 534. It is an objective test by which the taxpayer's actions must be judged against those of a reasonably prudent person under similar circumstances.

In this case, the Board finds evidence of "excusable neglect" as the Applicant promptly returned the rendition. Therefore, the Board concludes that the request for the abatement or refund of the late filing penalty for tax year 2019 is granted.

For future reference, the Board notes that it is the responsibility of the Applicant to ensure that renditions are timely and accurately filed. The County is not legally obligated to remind the Applicant of this responsibility or to mail the Applicant the necessary forms.

IT IS THEREFORE ORDERED that the tax grievance application is granted.

IT IS FURTHER ORDERED that the appropriate Butler County officials shall correct their records to comply with this order and provide a refund to the Applicant, if applicable.

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), 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). Pursuant to K.S.A. 77-529(d), 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).

If both parties are aggrieved by this order, and one party timely appeals this order to the district court (which necessitates a trial de novo pursuant to K.S.A. 74-2426(c)(4)(A)), then this order will be deemed final and will render moot any pending petition for reconsideration filed by the other party. If both parties are aggrieved by this order, one party timely appeals this order to the court of appeals (which would involve appellate review under the Kansas judicial review
act), and the other party timely files a petition for reconsideration, then this order will be deemed non-final and the Board will proceed to render an order regarding reconsideration.

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 66603-3958. 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. 2019-6755-TG, and any attachments thereto, was placed in the U.S. mail, on this [redacted] day of [redacted], 2020, addressed to:

Randall L. Hughes
Lot 33
1303 Money Street
Augusta, Kansas 67010

Debra Studebaker, Butler County Appraiser
Butler County Courthouse
205 West Central Avenue
El Dorado, Kansas 67042-2100

Donna Farthing, Butler County Treasurer
Butler County Courthouse
2nd Floor
205 West Central Avenue
El Dorado, Kansas 67042-2106

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 ME AVIATION FOR EXEMPTION
FROM AD VALOREM TAXATION IN
BUTLER COUNTY, KANSAS

Docket No. 2020-77-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:

1946 Piper J3C-65, ID #N22394.

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 recreational or display purposes. The Board also finds that the
subject aircraft is 30 years or older as determined by the date of manufacture or the
major portion has been fabricated and assembled by a person or persons who
undertook the construction project solely for their own education or recreation. The
Board concludes that the applicant has satisfied the requirements of K.S.A. 79-220.

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 Butler 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 O. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELLENE 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. 2020-77-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Montano Ysidro
ME Aviation
720 Clyde Cessna Cir
Benton, KS 67017

Debra Studebaker, Butler County Appraiser
Butler County Courthouse
205 W Central Ave
El Dorado, KS 67042-2100

Donna Farthing, Butler County Treasurer
Butler County Courthouse
205 W Central Ave 2nd Fl
El Dorado, KS 67042-2106

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 CLAYCAMP, RYAN & MONICA FOR EXEMPTION FROM AD VALOREM TAXATION IN BUTLER 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:

2004 Bobcat, ID #008-PP-CLAY00039.

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

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 subject property is farm machinery and equipment. The Board further finds that the applicant actually and regularly uses the subject property in a farming or ranching operation. The Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201j(a).

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2016, 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 Butler 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 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. 2020-74-TX, and any attachments thereto, was placed in the U.S. mail, on this 4th day of March, 2020, addressed to:

Ryan Claycamp
Monica Claycamp
3521 Ohio
Augusta, KS 67010

Debra Studebaker, Butler County Appraiser
Butler County Courthouse
205 W Central Ave
El Dorado, KS 67042-2100

Donna Farthing, Butler County Treasurer
Butler County Courthouse
205 W Central Ave 2nd Fl
El Dorado, KS 67042-2106

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE APPLICATION
OF C & G DRILLING FOR EXEMPTION
FROM AD VALOREM TAXATION IN
BUTLER 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 16-26-8, Butler County,
Kansas, known as ID #008-LARCOM 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 Butler 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 D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELNE 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. 2020-73-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of ___ , 20__, addressed to:

C and G Drilling
701 E River
Eureka, KS 67045

Debra Studebaker, Butler County Appraiser
Butler County Courthouse
205 W Central Ave
El Dorado, KS 67042-2100

Donna Farthing, Butler County Treasurer
Butler County Courthouse
205 W Central Ave 2nd Fl
El Dorado, KS 67042-2106

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 ROSE HILL FOR EXEMPTION
FROM AD VALOREM TAXATION IN
BUTLER 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
412 Parkwood Dr, Rose Hill, Butler County, Kansas,
also known as Parcel ID #008-423-05-00-00-001.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a 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 is a municipality. The Board further finds that the applicant uses the subject property exclusively for a governmental or proprietary function. The Board 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 July 23, 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 Butler 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. 2020-153-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of __________, 2020, addressed to:

Kelly Mendoza, City Clerk
City of Rose Hill
PO Box 185
Rose Hill, KS 67133

Debra Studebaker, Butler County Appraiser
Butler County Courthouse
205 W Central Ave
El Dorado, KS 67042-2100

Donna Farthing, Butler County Treasurer
Butler County Courthouse
205 W Central Ave 2nd Fl
El Dorado, KS 67042-2106

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 EL DORADO FOR EXEMPTION
FROM AD VALOREM TAXATION IN
BUTLER COUNTY, KANSAS

Docket No. 2020-152-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
904 N Orient, El Dorado, Butler County, Kansas, also
known as Parcel ID #008-167-35-0-40-17-015.00-0.

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 is a municipality. The Board
further finds that the applicant intends to use the subject property exclusively for a
governmental or proprietary function. The Board 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 December 5, 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 Butler 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. 2020-152-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of ___ , 20___, addressed to:

David B Dillner, City Manager
City of El Dorado
220 E 1st Ave
El Dorado, KS  67042

Debra Studebaker, Butler County Appraiser
Butler County Courthouse
205 W Central Ave
El Dorado, KS  67042-2100

Donna Farthing, Butler County Treasurer
Butler County Courthouse
205 W Central Ave 2nd Fl
El Dorado, KS  67042-2106

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

Joelene 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:

1955 Beechcraft Bonanza F35, ID #N5024B.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-220.

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 recreational or display purposes. The Board also finds that the subject aircraft is 30 years or older as determined by the date of manufacture or the major portion has been fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation. The Board concludes that the applicant has satisfied the requirements of K.S.A. 79-220.

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 Butler 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

JOELINE 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. 2020-149-TX, and any attachments thereto, was placed in the U.S. mail, on this 16th day of March, 2020, addressed to:

LeRoy Roduner  
13710 E Gilbert  
Wichita, KS 67230

Debra Studebaker, Butler County Appraiser  
Butler County Courthouse  
205 W Central Ave  
El Dorado, KS 67042-2100

Donna Farthing, Butler County Treasurer  
Butler County Courthouse  
205 W Central Ave 2nd Fl  
El Dorado, KS 67042-2106

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE APPLICATION
OF SIMMONS, DENNIS L. FOR
EXEMPTION FROM AD VALOREM
TAXATION IN BUTLER 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:

1970 Beech V35B, ID #N35M.

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 recreational or display purposes. The Board also finds that the
subject aircraft is 30 years or older as determined by the date of manufacture or the
major portion has been fabricated and assembled by a person or persons who
undertook the construction project solely for their own education or recreation. The
Board concludes that the applicant has satisfied the requirements of K.S.A. 79-220.

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 Butler 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 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. 2020-148-TX, and any attachments thereto, was placed in the U.S. mail, on this 16th day of March, 2020 addressed to:

Dennis L Simmons
6906 Clear Meadow Cir
Wichita, KS  67205

Debra Studebaker, Butler County Appraiser
Butler County Courthouse
205 W Central Ave
El Dorado, KS  67042-2100

Donna Farthing, Butler County Treasurer
Butler County Courthouse
205 W Central Ave 2nd Fl
El Dorado, KS  67042-2106

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
BARTON COUNTY COMMUNITY COLLEGE
FOR EXEMPTION FROM AD VALOREM
TAXATION IN BARTON 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 884 NE 110 Ave, Claflin, Barton County, Kansas, also known as Parcel ID#s 005-113-08-0-00-004.00-0 and 005-114-17-0-00-00-002.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a Second. The applicant noted that the subject property was exempted in Docket No. 2017-311-TX, but in 2018, one of the cabins burned down. The applicant seeks exemption for the replacement cabin.

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 is a political subdivision of the state. The Board further finds that the applicant intends to use the subject property exclusively for a governmental or proprietary function. The Board 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, 2020, 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).

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. 2020-164-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of March, 2021, addressed to:

Mark Dean, Dean of Administration
Barton County Community College
245 NE 30th
Great Bend, KS 67530

Randall Henry, Attorney
PO Box 25
Sterling, KS 67579

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.

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

IN THE MATTER OF THE APPLICATION OF  
MIAMI COUNTY MEDICAL CENTER, INC.  
FOR EXEMPTION FROM AD VALOREM  
TAXATION IN MIAMI COUNTY, KANSAS  

Docket No. 2020-183-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 2102 Baptiste Dr, Paola, Miami County, Kansas, also known as Parcel ID#s 061-135-15-0-00-00-007.08-0 (first used for exempt purposes on January 17, 2018) and 061-135-15-0-00-00-007.09-0 (first used for exempt purposes on July 10, 2015).

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

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

Based on the record evidence and the County’s verified affirmative recommendation, the Board finds that the subject property should be exempt pursuant to K.S.A. 2018 Supp. 79-201b First, commencing the date the applicant first began using the property for exempt purposes.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted for each parcel from its respective date of first exempt use referenced 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 Miami 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

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELLENE 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. 2020-183-TX, and any attachments thereto, was placed in the U.S. mail, on this [date] day of [month], 2020, addressed to:

Krystal Claymore, CFO
Miami County Medical Center Inc
2100 Baptiste Dr
Paola, KS 66071

Justin Eimers, Miami County Appraiser
Administration Building
201 S Pearl Ste 100
Paola, KS 66071-1777

Jennie Fyock, Miami County Treasurer
Miami County Courthouse
201 S Pearl Ste 103
Paola, KS 66071-1777

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 OLATHE HEALTH PHYSICIANS, INC.
FOR EXEMPTION FROM AD VALOREM
TAXATION IN MIAMI COUNTY, KANSAS

Docket No. 2020-184-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 2102 Baptiste Dr Ste E, Paola, Miami County, Kansas, also known as Parcel ID #061-135-15-0-00-00-007.16-0.

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

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 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 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 Miami 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]

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. 2020-184-TX, and any attachments thereto, was placed in the U.S. mail, on this 10th day of March, 2021, addressed to:

Krystal Claymore, CFO
Olathe Health Physicians Inc
20333 W 151st St
Olathe, KS  66061

Justin Eimers, Miami County Appraiser
Administration Building
201 S Pearl Ste 100
Paola, KS  66071-1777

Jennie Fyock, Miami County Treasurer
Miami County Courthouse
201 S Pearl Ste 103
Paola, KS  66071-1777

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

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

IN THE MATTER OF THE APPLICATION
OF KANSAS DISTRICT OF THE WESLEYAN
CHURCH, INC. FOR EXEMPTION FROM
AD VALOREM TAXATION IN MIAMI COUNTY,
KANSAS

Docket No. 2020-204-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
513 15th St, Osawatomie, Miami County, Kansas,
also known as Parcel ID #061-172-10-0-30-10-001.00-0.

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 September 17, 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 Miami 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

DEVINS PRECKER, 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. 2020-204-TX, and any attachments thereto, was placed in the U.S. mail, on this 4th day of March, 2020, addressed to:

Larry Gibbons, Treasurer
Kansas District of the Wesleyan Church Inc
513 15th St
Osawatomie, KS 66064

Justin Eimers, Miami County Appraiser
Administration Building
201 S Pearl Ste 100
Paola, KS 66071-1777

Jennie Fyock, Miami County Treasurer
Miami County Courthouse
201 S Pearl Ste 103
Paola, KS 66071-1777

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

Joelene R. Allen, Secretary
AGREED ORDER OF STIPULATION

APPEARANCES:

For the County: Patricia Israel, RMA Ford County Appraiser

For the Taxpayer: Lawrence Daniels and Barbara A. Lundin

ENTERED:

The above-captioned matter comes on for consideration and decision by the Kansas Board of Tax Appeals pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of the parties' stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties.

2. After full consideration of the pertinent facts and governing law, the parties enter into a stipulation of value as set forth herein:

   STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>029-087-26-0-40-36-002.00-0</td>
<td>C</td>
<td>$65,620</td>
<td>$59,810</td>
</tr>
</tbody>
</table>

3. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.
IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value(s) for the tax year(s) 2019 shall be the stipulated value(s) as set forth herein.

IT IS SO ORDERED.

THE BOARD OF TAX APPEALS

Ronald C. Mason, Chairperson

James D. Cooper, Member

Devin Sprecker, Member

Prepared by:
Patricia Israel

Patricia Israel, RMA Ford Co Appr
100 Gunsmoke, Dodge City, KS
Phone: 620.227.4570
Fax: 620.227.4533
Email: pisrael@fordcounty.net

Approved by:
Barbara A. Lundin

Lawrence Daniels
Barbara A. Lundin
1501 Ave A
Dodge City, Ks 67801-4612
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. 2019-6205-EQ and any attachments thereto, was placed in the United States Mail, on this 4th day of March, 2020, addressed to:

Lawrence Daniels
Barbara A Lundin
1501 Ave A
Dodge City, KS 67801-4612

Patricia Israel, Ford County Appraiser
Ford County Government Bldg
100 Gunsmoke St Fl 3
Dodge City, KS 67801-4468

Glenn Kerbs, County Counselor
Ford County
PO Box 1473
Dodge City, KS 67801

Debra Pennington, County Treasurer
Ford County Courthouse
100 Gunsmoke St Ste 96
Dodge City, KS 67801-4456

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 LABETTE CENTER FOR MENTAL HEALTH SERVICES, INC. FOR EXEMPTION FROM AD VALOREM TAXATION IN LABETTE COUNTY, KANSAS

Docket No. 2019-6673-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:

Personal property known as a 2015 Buick Encore automobile, located at 1730 Belmont Street, Parsons, Labette County, Kansas, also known as Vehicle Identification Number KL4CJBSB7FB230355.

The Applicant requests exemption from ad valorem taxation pursuant to K.S.A. 79-201 Ninth.

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 exclusively for humanitarian purposes. The Board therefore concludes that the Applicant satisfies the conditions enumerated in K.S.A. 79-201 Ninth.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from November 25, 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 Labette 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. 2019-6673-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Bert White, Accounts Payable
Labette Center for Mental Health Services, Inc.
Post Office Box 258
Parsons, Kansas 67357-0258

DeLinda White, Labette County Appraiser
Labette County Courthouse
Suite 1
501 Merchant Street
Oswego, Kansas 67356-2131

Crystal Addis, Labette County Treasurer
Labette County Courthouse
Post Office Box 388
Oswego, Kansas 67356-0388

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
PARSONS STATE HOSPITAL & TRAINING
CENTER FOR EXEMPTION FROM AD
VALOREM TAXATION IN LABETTE
COUNTY, KANSAS

Docket No. 2020-52-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:

2000 Ford F-250 Utility Truck, ID #1FTNF20L4YEE41977.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201b First. The statute provides an exemption from ad
valorem taxation for:

[all real property, and tangible personal property, actually and
regularly used exclusively for hospital purposes by a hospital as
the same is defined by K.S.A. 65-425, and amendments thereto,
or a psychiatric hospital as the same was defined by K.S.A. 59-
2902, and amendments thereto, as in effect on January 1, 1976,
which hospital or psychiatric hospital is 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, or a public
hospital authority . . . This exemption shall not be deemed
inapplicable to property which would otherwise be exempt
pursuant to this paragraph because any such hospital,
psychiatric hospital or public hospital authority: (a) Uses such
property for a nonexempt purpose which is minimal in scope and insubstantial in nature if such use is incidental to the exempt purpose enumerated in this paragraph; or (b) is reimbursed for the actual expense of using such property for the exempt purposes enumerated in this paragraph or paragraph second of K.S.A. 79-201, and amendments thereto; or (c) permits the use of such property for the exempt purposes enumerated in this paragraph or paragraph second of K.S.A. 79-201, and amendments thereto, by more than one agency or organization for one or more of such purposes.

In Kansas, taxation is the rule and exemption is the exception. See Board of County Comm’rs v. Kansas Ave. Properties, 246 Kan. 161, 166, 786 P.2d 1141 (1990) (citations omitted). Tax exemption statutes are strictly construed, and all doubts are resolved against exemption and in favor of taxation. Id. The applicant bears the burden of proving entitlement to exemption. Id.

The Board finds that the applicant has not presented evidence sufficient to satisfy the statutory requirements of K.S.A. 2018 Supp. 79-201b First. Specifically, the applicant did not submit an Addition to Exemption Application: K.S.A. 79-201b First (Hospitals). The applicable form can be found on the Board’s website at the following link: http://www.kansas.gov/cota/documents/TXAdd201bFirstHospital.pdf

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.

IT IS THEREFORE ORDERED that the applications for exemption from ad valorem taxation are 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 E. 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. 2020-52-TX, and any attachments thereto, was placed in the U.S. mail, on this 16th day of March, 2020, addressed to:

Melanie Wilson
Parsons State Hospital
2601 Gabriel Ave
Parsons, KS 67357

DeLinda White, Labette County Appraiser
Labette County Courthouse
501 Merchant St, Suite 1
Oswego, KS 67356-2131

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 DEPARTMENT OF WILDLIFE,
PARKS & TOURISM FOR EXEMPTION
FROM AD VALOREM TAXATION IN
LABETTE COUNTY, KANSAS

Docket No. 2020-114-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 1929 19000 Rd, Parsons, Labette County, Kansas, also known as Parcel ID #050-096-14-0-00-00-001.02-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a 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 is a political subdivision of the state. The Board further finds that the applicant uses the subject property exclusively for a governmental or proprietary function. The Board 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 24, 2011, 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 Labette 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 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. 2020-114-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Terry Bruce, Legal Counsel
Kansas Department of Wildlife Parks and Tourism
512 SE 25th Ave
Pratt, KS 67124

DeLinda White, Labette County Appraiser
Labette County Courthouse
501 Merchant St, Suite 1
Oswego, KS 67356-2131

Crystal Addis, Labette County Treasurer
Labette County Courthouse
PO Box 388
Oswego, KS 67356-0388

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 CULLOP, JEFFREY W. & JEANENNE -LIV. TR. FOR THE YEAR 2019 IN SEDGWICK COUNTY, KANSAS  

Docket No. 2019-5335-EQ

FULL AND COMPLETE OPINION


After considering all of the evidence and arguments presented, the Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties, as an equalization appeal has been properly and timely filed pursuant to K.S.A. 2018 Supp. 79-1609.

The subject matter of this tax appeal is described as follows:

Real estate and improvements commonly known as 5451 N Delaware, Wichita Sedgwick County, Kansas, also known as Parcel ID #087-094-18-0-34-01-015.00.

The County valued the subject property at $157,800 for tax year 2019, which represents 95% of the cost approach estimate of value derived using the Marshall and Swift Valuation Service. As support for its assigned valuation, the County presented a sales comparison approach and a multiple regression analysis estimate. The County also presented evidence of its abstraction and allocation methodology, its cost multiplier analysis, its depreciation analysis, and its ratio study.

The Taxpayer asserted the subject property should be valued at $143,200. The Taxpayer noted the subject is on a septic system and uses propane gas. He stated that it would cost about $10,000 to connect the subject to city water and a buyer of the property would likely demand it. He also argued the value of the subject increased too much between 2018 and 2019. The Taxpayer presented the
valuations of other homes in the subject’s area and argued the subject has been overvalued as compared to these homes.

The Board rules that the evidentiary burden is on the County. Based on the evidence presented at the hearing, duly weighing such evidence, the Board determines that the best estimate of the fair market value of the subject property is the County’s currently-assigned valuation. The County has accurately identified the characteristics of the subject property and appropriately estimated its value using the cost approach. The homes presented by the Taxpayer have 280 to 350 square feet less in main floor square footage, have at least one fewer full baths, and have less basement finish than the subject. These differences must be accounted for when comparing their values to that of the subject. The Board concludes the subject property should be valued at $157,800 for tax year 2019.

IT IS THEREFORE ORDERED that, for the reasons stated above, the appraised value of the subject property for tax year 2019 is $157,800.

This order is a full and complete opinion pursuant to K.S.A. 74-2426(a), and amendments thereto.

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 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
CERTIFICATION

I, Joeline 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. 2019-5335-EQ and any attachments thereto, was placed in the United States Mail, on this ___________ day of __________, 2020, addressed to:

Jeffrey W Cullop
Jeanenne Cullop
5451 N Delaware
Wichita, KS 67204-1809

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

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67203-3790

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

[Signature]

Joeline R. Allen, Secretary
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  
2700 E 30th Ave, Hutchinson, Reno County, Kansas,  
also known as Parcel ID #078-028-33-0-30-08-001.00-0.

The applicant requests exemption from ad valorem taxation pursuant to  
K.S.A. 2018 SUPP. 79-201 Ninth. The applicant explained that the main parcel was 
previously exempted and two additional parcels were purchased in 2017. The 
parcels were combined so that the property could be expanded.

The County recommends the request for exemption from ad valorem taxation 
be granted. The County noted that the new parcel was added to the tax rolls in 
2019. The County does not request a hearing.

Based on the record evidence and the County's verified affirmative  
recommendation, the Board 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 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 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

JOELINE 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. 2020-62-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of ___ , 20___, addressed to:

Shandi Stallman, CFO
PrairieStar Health Center Inc
2700 E 30th 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 PRAIRIESTAR HEALTH CENTER, INC.
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:

2019 Chrysler Pacifica Mini Van, ID #2C4RC1FG9KR550184.

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

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 the 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 August 29, 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 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. 2020-63-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of ___ , 20___, addressed to:

Shandi Stallman, CFO
PrairieStar Health Center Inc
2700 E 30th 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 INTERFAITH HOUSING & COMMUNITY
SERVICES, INC. FOR EXEMPTION FROM
AD VALOREM TAXATION IN RENO COUNTY,
KANSAS

Docket No. 2020-65-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
1129 E 33rd, Hutchinson, Reno County, Kansas, also
known as Parcel ID #078-029-31-0-40-14-001.02-0.

The applicant uses the subject property to provide housing to elderly individuals with low income. The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201z. The statute provides an exemption from ad valorem taxes for:

(a) [a]ll real property and tangible personal property actually and primarily used for housing for the elderly, persons with disabilities or persons with limited or low income, which is owned solely and operated by an organization recognized as a community housing development organization by the Kansas housing resource corporation and 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. For purposes of this subsection, such property shall meet housing quality standards as defined by the United States
department of housing and urban development and shall be low cost housing at or below fair market rent.

(b) The provisions of subsection (a) shall apply to all taxable years commencing after December 31, 2004.

The Board notes that the applicant may qualify for exemption pursuant to K.S.A. 2018 Supp. 79-201b Fourth (a). The statute provides an exemption from ad valorem taxation for:

[a]ll real property and tangible personal property, actually and regularly used exclusively for: (a) Housing for elderly and handicapped persons having a limited or lower income, or used exclusively for cooperative housing for persons having a limited or low income, assistance for the financing of which was received under 12 U.S.C.A. 1701 et seq., or under 42 U.S.C.A. 1437 et seq., which is 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; and (b) for all taxable years commencing after December 31, 2006, temporary housing of 24 months or less for limited or low income, single-parent families in need of financial assistance who are enrolled in a program to receive life training skills, which is operated by a charitable or religious organization; . . . . For the purposes of this subsection, cooperative housing shall mean those not-for-profit cooperative housing projects operating pursuant to sections 236 or 221(d)(3), or both, of the national housing act and which have been approved as a cooperative housing project pursuant to applicable federal housing administration and U.S. Department of Housing and Urban Development statutes, and rules and regulations . . .

In Kansas, taxation is the rule and exemption is the exception. See Board of County Comm’rs v. Kansas Ave. Properties, 246 Kan. 161, 166, 786 P.2d 1141 (1990) (citations omitted). Tax exemption statutes are strictly construed, and all doubts are resolved against exemption and in favor of taxation. Id. The applicant bears the burden of proving entitlement to exemption. Id.

The Board finds that the applicant has not presented evidence sufficient to satisfy the statutory requirements for exemption. The applicant must submit the applicable addition to application and the documents it requests. Specifically, if the applicant believes it qualifies for exemption pursuant to K.S.A. 2018 Supp. 79-201z, it must submit an Addition to Exemption Application: Community Housing
Development Corporations. This form pertaining to this statute can be found at: http://www.kansas.gov/cota/documents/TXAdd-201z.pdf.

If the applicant believes it qualifies for exemption pursuant to K.S.A. 2018 Supp. 79-201b *Fourth*, it must submit an Addition to Exemption Application: K.S.A. 79-201b *Fourth*. The form pertaining to this statute can be found at the following link: http://www.kansas.gov/cota/documents/TXAdd201bFourth.pdf.

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.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is 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. 2020-65-TX, and any attachments thereto, was placed in the U.S. mail, on this 14th day of March, 2020, addressed to:

Clint E Nelson, Housing Director
Interfaith Housing and Community Services Inc
PO Box 1987
Hutchinson, KS 67504

Brad Wright, Reno County Appraiser
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
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
   205 N Main St, Medicine Lodge, Barber County, Kansas,
   also known as Parcel ID #004-141-12-0-20-02-010.00-0.

   The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a 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 is a political subdivision of the state. The Board further finds that the applicant intends to use the subject property exclusively for a governmental or proprietary function. The Board 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 August 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 Barber 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

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. 2020-90-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Doris Song, Director
Board of Directors of Medicine Lodge Kansas Library
201 N Main St
Medicine Lodge, KS 67104

Karen Spencer, Barber County Appraiser
Barber County Courthouse
118 E Washington Ave Ste 2
Medicine Lodge, KS 67104-2002

Sheri J Weeks, Barber County Treasurer
Barber County Courthouse
118 E Washington Ave Ste 4
Medicine Lodge, KS 67104-2005

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 UNIFIED SCHOOL DISTRICT #258  
FOR EXEMPTION FROM AD VALOREM  
TAXATION IN ALLEN COUNTY, KANSAS  

Docket No. 2020-144-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  
513 Pecan St, Humboldt, Allen County, Kansas, also  
known as Parcel ID #001-172-04-0-40-47-003.00-0.

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 is a political subdivision of the  
state. The Board further finds that the applicant uses the subject property  
exclusively for a governmental or proprietary function. The Board 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 December 5, 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 Allen 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 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. 2020-144-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Anna E Cole, Asst Clerk
USD No 258
801 New York St
Humboldt, KS 66748

Jami L Clark, Allen County Appraiser
Allen County Courthouse
1 N Washington
Iola, KS 66749-2894

Darolyn Maley, Allen County Treasurer
Allen County Courthouse
1 N Washington Ave Rm 4
Iola, KS 66749-2899

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 UNIFIED SCHOOL DISTRICT #258
FOR EXEMPTION FROM AD VALOREM
TAXATION IN ALLEN COUNTY, KANSAS

Docket No. 2020-145-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
1119 Bridge St, Humboldt, Allen County, Kansas, also
known as Parcel ID #001-172-03-0-30-13-002.00-0.

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 is a political subdivision of the
state. The Board further finds that the applicant intends to use the subject
property exclusively for a governmental or proprietary function. The Board
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 December 31, 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 Allen 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 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. 2020-145-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2021, addressed to:

Anna E Cole, Asst Clerk
USD No 258
801 New York St
Humboldt, KS 66748

Jami L Clark, Allen County Appraiser
Allen County Courthouse
1 N Washington
Iola, KS 66749-2894

Darolyn Maley, Allen County Treasurer
Allen County Courthouse
1 N Washington Ave Rm 4
Iola, KS 66749-2899

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 LIBY, DARREN FOR EXEMPTION 
FROM AD VALOREM TAXATION IN 
RENO COUNTY, KANSAS

Docket No. 2020-181-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:

1964 Cessna 172E, ID #N5690T.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-220.

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 recreational or display purposes. The Board also finds that the subject aircraft is 30 years or older as determined by the date of manufacture or the major portion has been fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation. The Board concludes that the applicant has satisfied the requirements of K.S.A. 79-220.

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 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 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. 2020-181-TX, and any attachments thereto, was placed in the U.S. mail, on this 4th day of March, 2020, addressed to:

Darren Liby
2750 W 43rd 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 EQUALIZATION
APPEAL OF WANAMAKER SOUTH, L.C.
FOR THE YEAR 2019 IN SHAWNEE
COUNTY, KANSAS

ORDER

Docket No. 2019-5060-EQ

Upon the written request of the appellant received on July 17, 2019, the Board finds that the above captioned matter is dismissed.

The subject matter of this appeal is as follows:

Parcel ID No. 089-144-17-0-10-01-008.02-0.

IT IS THEREFORE ORDERED that the appeal is dismissed.

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 SPECKER, BOARD MEMBER

JOELENE 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. 2019-5060-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 6th day of March, 2020, addressed to the following:

Wanamaker South LC
c/o Savage and Browning LLC
8676 W 96th St Ste 100
Overland Park, KS  66212-3300

Kevin J Breer, Attorney
Breer Law Firm, LLC
4800 Rainbow Blvd, Ste 200
Westwood, KS  66205-1932

Steve Bauman, County Appraiser
Shawnee County Annex
1515 NW Saline St Ste 100
Topeka KS  66618-2838

Ashley R Biegert, Asst County Counselor
Shawnee County Courthouse
200 SE 7th St Room 100
Topeka KS  66603-3971

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 GREAT PLAINS
ANNUAL CONFERENCE OF THE
UNITED METHODIST CHURCH FOR
EXEMPTION FROM AD VALOREM
TAXATION IN SHAWNEE COUNTY,
KANSAS

Docket Nos. 2020-165-TX through
2020-166-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 have been filed
pursuant to K.S.A. 2018 Supp. 79-213. The subject matter of these tax exemption
applications is described as follows:

Personal property –
Docket No. 2020-165-TX, a 2020 Sharp Trailer,
PP ID #1S9BE2027L1870678,
(first used for exempt purposes on November 18, 2019),
and
Docket No. 2020-166-TX, a 2019 Toyota Rav4,
PP ID #2T3G1RFV6KW080440,
(first used for exempt purposes on November 13, 2019),
Shawnee County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201 Second, which provides an exemption from ad valorem
taxation for property used exclusively for religious purposes.

The County recommends the requests 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 recommendations, the Board finds that the applicant uses the subject
property exclusively for religious purposes. The Board therefore concludes that the
applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 Second.
IT IS THEREFORE ORDERED that the applications for exemption from ad valorem taxation are granted commencing on 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). 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. 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. 2020-165-TX et al., and any attachments thereto, was placed in the U.S. mail, on this 6th day of March, 2020, addressed to:

Scott Brewer, Treasurer/Dir of Admin
Great Plains Annual Conference of the United Methodist Church
1207 SW Executive Dr
Topeka, KS 66615

David Seely, Attorney
Fleeson Gooing Coulson Kitch LLC
301 N Main Ste 1900
Wichita, KS 67207

Steve Bauman, Shawnee County Appraiser
Shawnee County Annex
1515 NW Saline St Ste 100
Topeka, KS 66618-2838

Larry Mah, Shawnee County Treasurer
Shawnee County Courthouse
200 SE 7th Room 101
Topeka, KS 66603-3967

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 KCR INTERNATIONAL TRUCK,
L.L.C. FOR RELIEF FROM A TAX
GRIEVANCE IN SHAWNEE COUNTY,
KANSAS

Docket No. 2019-6693-TG

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 a tax grievance
application has been filed pursuant to K.S.A. 79-1422.

The subject matter of this tax grievance application is a late filing penalty assessed on
personal property located at 500 Southeast 10th Avenue, Topeka, described Shawnee County,
Kansas, described as follows:

Personal Property Identification Number 089-PP-25254.

The Applicant asserts that the rendition was mailed on March 12, 2019. The Applicant
requests an abatement of the late filing penalty assessed for tax year 2019. The County
recommends the request for relief be granted. The County notes that the Applicant has a timely
filing history.

K.S.A. 79-306 states that personal property renditions must be filed by March 15 each
year. Pursuant to K.S.A. 79-1422 and K.S.A. 79-1427a, the County is required to impose
penalties for the untimely or incomplete filing of personal property renditions. This Board is
authorized to abate penalties imposed pursuant to K.S.A. 79-1422 and K.S.A. 79-1427a only
upon a finding of excusable neglect. The Kansas Supreme Court stated in Tyler v. Cowen
Construction, Inc., 216 Kan. 401, 406, 532 P.2d 1276 (1975) that “[e]xcusable neglect is a term
somewhat nebulous. It touches an area in which there are few if any clear tangible signposts or
guidelines. Whether excusable neglect is present or not in any given situation requires the
judicious application of discretion.”

The Kansas Supreme Court in In re Application of American Restaurant Operations, 264
Kan. 518, 957 P.2d 473 (1998), addressed the issue of excusable neglect for purposes of K.S.A.
79-1422 and K.S.A. 79-1427a and sustained the Board’s interpretation of “excusable neglect” as
“a justifiable failure to properly file taxes or as a legitimate attempt to correct tax problems once
they are discovered.” Id. at 534. It is an objective test by which the taxpayer’s actions must be
judged against those of a reasonably prudent person under similar circumstances.

In this case, the Board finds evidence of “excusable neglect” as the Applicant did mail
the rendition prior to the due date and that the Applicant has a timely filing history. Therefore,
the Board concludes that the request for the abatement or refund of the late filing penalty for tax
year 2019 is granted.

For future reference, the Board notes that it is the responsibility of the Applicant to
ensure that renditions are timely and accurately filed. The County is not legally obligated to
remind the Applicant of this responsibility or to mail the Applicant the necessary forms.

IT IS THEREFORE ORDERED that the tax grievance application is granted.

IT IS FURTHER ORDERED that the appropriate Shawnee County officials shall correct
their records to comply with this order and provide a refund to the Applicant, if applicable.

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), 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).
Pursuant to K.S.A. 77-529(d), 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).

If both parties are aggrieved by this order, and one party timely appeals this order to the
district court (which necessitates a trial de novo pursuant to K.S.A. 74-2426(c)(4)(A)), then this
order will be deemed final and will render moot any pending petition for reconsideration filed by
the other party. If both parties are aggrieved by this order, one party timely appeals this order to
the court of appeals (which would involve appellate review under the Kansas judicial review
act), and the other party timely files a petition for reconsideration, then this order will be deemed
non-final and the Board will proceed to render an order regarding reconsideration.
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 66603-3958. 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. 2019-6693-TG, and any attachments thereto, was placed in the U.S. mail, on this 13 day of March, 2020, addressed to:

Soudavanh Li, Tax Manager
KCR International Truck, L.L.C.
Suite 700
1825 Lakeway Drive
Lewisville, Texas  75057-6031

Larry Mah, Shawnee County Treasurer
Shawnee County Courthouse
Room 101
200 Southeast 7th Street
Topeka, Kansas  66603-3932

Steve Bauman, Shawnee County Appraiser
Shawnee County Annex
Suite 100
1515 Northwest Saline Street
Topeka, Kansas  66618-2867

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

Joelene R. Allen, Secretary