BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION
OF FOREST PARK CEMETERY, INC.
FOR EXEMPTION FROM AD VALOREM
TAXATION IN HARPER COUNTY, KANSAS

Docket No. 2020-197-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 located in Harper County, Kansas, also
known as Parcel ID #039-129-30-0-20-01-024.00-0.

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

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 as a graveyard. The Board concludes that the applicant satisfies the
conditions enumerated in K.S.A. 2018 Supp. 79-201c Third.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from December 16, 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 Harper 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. 2020-197-TX, and any attachments thereto, was placed in the U.S. mail, on this 10th day of March, 2020, addressed to:

Ralph Arnet, Trustee
Forest Park Cemetery Inc
PO Box 162
Anthony, KS 67003

Anna Porter, Harper County Appraiser
Harper County Courthouse
201 N Jennings Fl 1
Anthony, KS 67003-2748

Michelle Eshelman, Harper County Treasurer
Harper County Courthouse
201 N Jennings
Anthony, KS 67003-2748

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 UNIFIED SCHOOL DISTRICT #511
FOR EXEMPTION FROM AD VALOREM
TAXATION IN HARPER COUNTY, KANSAS

Docket No. 2019-6807-TX

ORDER NUNC PRO TUNC

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 located in Harper County, Kansas,
also known as Parcel ID#s 039-074-19-0-10-02-001.00-0;
039-074-19-0-10-02-002.01-0; and 039-074-19-0-10-02-003.00-0.

In an Order certified February 27, 2020, the Board granted the applicant’s
request for an exemption. On March 3, 2020, Harper County notified the Board
that two additional parcels are included in the legal description on the deed
submitted with the application.

The Board is issuing this Order Nunc Pro Tunc to indicate all of the parcel
identification numbers as referenced above.

IT IS THEREFORE, BY THE BOARD OF TAX APPEALS OF THE STATE OF
KANSAS, CONSIDERED AND ORDERED that these are the findings and
conclusions of the Board.
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 Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6807-TX, and any attachments thereto, was placed in the U.S. mail, on this 10th day of March, 2020, addressed to:

Mike Sanders, Supt
USD No 511
718 N Main St
Attica, KS 67009

Anna Porter, County Appraiser
Harper County Courthouse
201 N Jennings Fl 1
Anthony, KS 67003-2748

Michelle Eshelman, County Treasurer
Harper County Courthouse
201 N Jennings
Anthony, KS 67003-2748

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
FOUR COUNTY MENTAL HEALTH CENTER,
INC. FOR EXEMPTION FROM AD VALOREM
TAXATION IN MONTGOMERY 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:

2017 Chevrolet Malibu, ID #1G1ZC5ST8HF224671.

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 November 21, 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 Montgomery 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. 2020-200-TX, and any attachments thereto, was placed in the U.S. mail, on this __th day of March, 20__, addressed to:

Greg Hennen, Executive Director
Four County Mental Health Center Inc
3751 W Main St
Independence, KS 67301

Dianna Carter, Montgomery County Appraiser
Montgomery County Courthouse
PO Box 507
Independence, KS 67301-0507

Nancy Clubine, Montgomery County Treasurer
Montgomery County Courthouse
PO Box 767
Independence, KS 67301-0767

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
FOUR COUNTY MENTAL HEALTH CENTER,
INC. FOR EXEMPTION FROM AD VALOREM
TAXATION IN MONTGOMERY COUNTY,
KANSAS | Docket No. 2020-199-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:

2017 Honda CR-V, ID #7FARW1H84HE045420.

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 the purpose of providing a humanitarian service to the community.
The Board concludes that the applicant satisfies the conditions enumerated in

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from December 26, 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 Montgomery 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. 2020-199-TX, and any attachments thereto, was placed in the U.S. mail, on this 10th day of March, 2020, addressed to:

Greg Hennen, Executive Director
Four County Mental Health Center Inc
3751 W Main St
Independence, KS 67301

Dianna Carter, Montgomery County Appraiser
Montgomery County Courthouse
PO Box 507
Independence, KS 67301-0507

Nancy Clubine, Montgomery County Treasurer
Montgomery County Courthouse
PO Box 767
Independence, KS 67301-0767

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 RHODES, DARYL FOR EXEMPTION
FROM AD VALOREM TAXATION IN
COWLEY COUNTY, KANSAS

ORDER

Docket No. 2020-225-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:

2019 Bearhawk, ID #N367G (first used for exempt purposes on September 9, 2019) and
2015 Easy Eagle, ID #N558YR (first used for exempt purposes on January 1, 2019).

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 for each respective aircraft 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 Cowley 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. 2020-225-TX, and any attachments thereto, was placed in the U.S. mail, on this 10th day of March, 2020, addressed to:

Daryl Rhodes
15721 202nd Rd
Winfield, KS 67156

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

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

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 ARKANSAS CITY AND
CITY OF WINFIELD (STROTHER FIELD
COMMISSION) FOR EXEMPTION FROM
AD VALOREM TAXATION IN COWLEY
COUNTY, KANSAS

Docket No. 2019-6856-TX

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 79-213.

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

Real estate located Section 18, Township 33 South, Range 4 East of the Sixth Principal Meridian, Cowley County, Kansas, also known as Parcel Identification Numbers 018-204-18-0-00-01-001.00-0 and 018-204-18-0-00-01-002.00-0.

The Applicant requests exemption from ad valorem taxation pursuant to K.S.A. 79-201q (a) (2) and 79-201s. The County alludes to exemption under the "Strother Field statute," presumably referring to K.S.A. 79-201r. The Kansas Supreme Court case in City of Winfield v. Board of County Commissioners, 205 Kan. 333, 469 P.2d 424 (1970) is also cited.

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

The evidence shows that the subject parcels were acquired on February 22, 2019, and are leased to a farmer for crops.

The "Strother Field statute, K.S.A. 79-201r reads as follows:

For all taxable years commencing after December 31, 1991, the Strother field airport commission shall be exempt from the payment of ad valorem taxes levied by the state and any other
political or taxing subdivision of the state on property owned by it prior to and on January 1, 1992. All property taxes, including any penalties and interest accrued thereon, imposed upon any property herein described for all taxable years commencing prior to January 1, 1992, are hereby declared to be cancelled but any such amounts paid in any such year shall not be refunded.

As the subject parcels were acquired after January 1, 1992, K.S.A. 79-201r is inapplicable for this matter.

K.S.A. 79-201q (a) (2) reads as follows:

The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

(a) ....(2) For all taxable years commencing after December 31, 1992, all property owned and primarily operated as an airport by a political subdivision, including property leased by the political subdivision for purposes essential to the operation of an airport. Payments in lieu of property taxes may be required for any or all of such years for such leased property, and such payments shall be apportioned and distributed in the same manner as general property taxes.

The evidence here shows that the subject property is owned by a political subdivision and is leased by it to the farmer. However, the question arises where the subject property is primarily operated as a airport and whether the lease is “for purposes essential to the operation of an airport.” Our supreme court answered those questions in the affirmative in its Winfield decision. Pursuant to K.S.A. 74-2433 (a), as the facts of this matter are on all fours with the facts in Winfield, the Board is bound by the Winfield holding. Thus, the Board need not make a determination whether the subject property would be exempt under K.S.A. 79-201s or 79-201a Second.

Based on the evidence, the County’s verified affirmative recommendation, and supreme court precedent, the Board concludes that the Applicant satisfies the conditions enumerated in K.S.A. 79-201q (a) (2).

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from February 22, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event an exempt property ceases to be used for exempt purposes, the Applicant must report that fact to the Cowley 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. 2019-6856-TX, and any attachments thereto, was placed in the U.S. mail, on this 10th day of March, 2020, addressed to:

Shawn M. McGrew, Manager
Strother Field Commission
Post Office Box 747
Winfield, Kansas  67156-0747

William Muret, Attorney
Cornerbank Building
Suite 208
103 East 9th Street
Winfield, Kansas  67156

Lori Reedy, Cowley County Appraiser
Cowley County Courthouse
Post Office Box 641
Winfield, Kansas  67156-0641

Maci DeCoudres, Cowley County Treasurer
Cowley County Courthouse
Post Office Box 744
Winfield, Kansas  67156-0744

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE APPLICATION
OF ST. PETER, JULIE L. FOR EXEMPTION
FROM AD VALOREM TAXATION IN
COWLEY 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:

1977 Cessna R1722002, ID #N161KW (acquired and first
used for exempt purposes on December 17, 2019) and
1966 Cessna 150F, ID #N8077F (acquired and first used
for exempt purposes on May 1, 2019).

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 for each respective aircraft 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 Cowley 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]

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. 2020-224-TX, and any attachments thereto, was placed in the U.S. mail, on this ___________ day of ___________, 2020, addressed to:

Julie L St Peter
1706 E 10th Ave
Winfield, KS 67156

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

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

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE
APPLICATION OF TREGO COUNTY
RURAL FIRE DEPARTMENT FOR
EXEMPTION FROM AD VALOREM
TAXATION IN TREGO COUNTY,
KANSAS

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:

Real estate and improvements –
Docket No. 2020-205-TX, Parcel ID #098-082-09-0-30-26-001.00-0,
Docket No. 2020-206-TX, Parcel ID #098-082-09-0-30-26-002.00-0,
Docket No. 2020-207-TX, Parcel ID #098-082-09-0-30-23-003.00-0,
Trego County, Kansas.

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

The County recommends the 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 for governmental purposes. The Board therefore concludes that the
applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.
IT IS THEREFORE ORDERED that the applications for exemption from ad valorem taxation are granted from August 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 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. 2020-205-TX et al., and any attachments thereto, was placed in the U.S. mail, on this 10\textsuperscript{th} day of March, 20\textsuperscript{20}, addressed to:

Kathleen Fabrizius, Secretary
Trego County Rural Fire Department
216 Main St
WaKeeney, KS 67672

Christopher Lyon, Attorney
Trego County Courthouse
216 Main St
WaKeeney, KS 67672

Wendy Dunagan, Trego County Appraiser
Trego County Courthouse
216 Main St
WaKeeney, KS 67672-2109

Renee Neff, Trego County Treasurer
Trego County Courthouse
PO Box 356
WaKeeney, KS 67672-2188

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. 2018 Supp. 79-213.

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

Personal property located in SEC 35-15-25, Trego County, Kansas, also known as ID #098-REUSSER C 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 Trego 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. 2020-169-TX, and any attachments thereto, was placed in the U.S. mail, on this ___ day of ___, 20__, addressed to:

Klee Robert Watchous, President
Palomino Petroleum Inc
4924 SE 84th St
Newton, KS 67114

Kenton L Hupp, Tax Representative
KLH Consulting
PO Box 550
Rose Hill, KS 67133-0550

Wendy Dunagan, Trego County Appraiser
Trego County Courthouse
216 Main St
WaKeeney, KS 67672-2109

Renee Neff, Trego County Treasurer
Trego County Courthouse
PO Box 356
WaKeeney, KS 67672-2188

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 YODER, PAUL C. & BARBARA A. FOR
EXEMPTION FROM AD VALOREM
TAXATION IN OSAGE COUNTY, KANSAS

Docket No. 2020-172-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 located in Osage County, Kansas, also
known as Parcel ID #070-083-07-00-00-003.00-0.

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 and educational 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 10, 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 Osage 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]

JOELEN 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. 2020-172-TX, and any attachments thereto, was placed in the U.S. mail, on this 10th day of March, 2020, addressed to:

Paul C Yoder
Barbara A Yoder
4739 W 165th St
Scranton, KS 66537

Kim Lauffer, Osage County Appraiser
Osage County Courthouse
PO Box 292
Lyndon, KS 66451-0292

Lexie Fager, Osage County Treasurer
Osage County Courthouse
PO Box 210
Lyndon, KS 66451-0210

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

Joelene 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. 79-213.

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

**Docket Number 2019-6847-TX**
Real estate located in the 200 Block of Southwest 6th Street, Abilene, Dickinson County, Kansas, also known as Parcel Identification Number 021-115-21-0-20-19-009.00-0. Acquired an equitable interest on the subject property on May 1, 2015.

**Docket Number 2019-6848-TX**
Real estate located in the 400 Block of South Cedar Street, Abilene, Dickinson County, Kansas, also known as Parcel Identification Number 021-115-21-0-20-20-003.00-0. Acquired on November 27, 2018.

The Applicant requests exemption from ad valorem taxation pursuant to K.S.A. 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 Applicant is a not-for-profit corporation organized in Kansas. The Applicant enjoys federal income tax exemption pursuant to Section 501(c)(3) of the Internal Revenue Code. The Board of Directors serves the corporation without compensation and no individual in the organization realizes a private gain from the organization.

The Applicant did not submit correspondence from community leaders demonstrating that the Applicant serves a need that exists in the community.

The Applicant first used the subject properties for an exemptible purposes upon acquisition. As the subject properties are located adjacent to other property owned by the Applicant, the Applicant uses the properties for storage and for additional room for the track workers. The Applicant does not charge a fee for use of the subject properties.

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

In Kansas, taxation is the rule and exemption is the exception. 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. 79-201 Ninth. Specifically, the Applicant did not submit the 2019 9th addition that can be found on the Board’s website at http://www.kansas.gov/cota/documents/TXAdd-2019th.pdf including evidence showing a need for the Applicant’s services in the community.

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. 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 Nos. 2019-6847-TX & 2019-6848-TX, and any attachments thereto, was placed in the U.S. mail, on this \today, day of March, 2020, addressed to:

Mary Jane Oard, Manager
Abilene and Smoky Valley Railroad
Post Office Box 744
Abilene, Kansas 67410-0744

Bruce Wright, Dickinson County Appraiser
Dickinson County Courthouse
Suite 103
109 East 1st Street
Abilene, Kansas 67410-2837

Leah Hem, Dickinson County Treasurer
Dickinson County Courthouse
Post Office Box 249
Abilene, Kansas 67410-0249

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 ABILENE BIBLE BAPTIST CHURCH
FOR EXEMPTION FROM AD VALOREM TAXATION IN DICKINSON COUNTY, KANSAS

ORDER

Docket No. 2020-228-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:

2002 Ford E450 Bus, ID #1FDXE45S62HA57496.

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 January 23, 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 Dickinson 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. 2020-228-TX, and any attachments thereto, was placed in the U.S. mail, on this 10th day of March, 2020, addressed to:

Carson Johnson
Abilene Bible Baptist Church
409 N Van Buren St
Abilene, KS 67410

Bruce Wright, Dickinson County Appraiser
Dickinson County Courthouse
109 E 1st Ste 103
Abilene, KS 67410-2837

Leah Hern, Dickinson County Treasurer
Dickinson County Courthouse
PO Box 249
Abilene, KS 67410-0249

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

Joelene R. Allen, Secretary