BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF
DANN, MICHAEL WM. FOR EXEMPTION
FROM AD VALOREM TAXATION IN
JOHNSON COUNTY, KANSAS

Docket No. 2020-227-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:

Sonerai II L, ID #N878BD.

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 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 September 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 Johnson 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. 2020-227-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Michael Wm Dann
785 E 1055 Road
Baldwin City, KS 66006

David Beau Boisvert, Johnson County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Thomas G Franzen, Johnson County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE EQUALIZATION
APPEALS OF COW, L.L.C. FOR THE YEAR
2019 IN JOHNSON COUNTY, KANSAS


ORDER

Upon the written request of the appellant received on March 3, 2020, the Board finds that the above captioned matters are dismissed.

The subject matter of these appeals is as follows:

Parcel ID No. 046-072-10-0-20-25-002.00-0,
046-072-10-0-20-25-001.00-0.

IT IS THEREFORE ORDERED that the appeals are 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 E. COOPER, BOARD MEMBER

DEVIN SPRECHER, 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 Nos. 2019-5061-EQ and 2019-5062-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 12th day of March, 20__, addressed to the following:

Cow LLC
c/o Savage and Browning LLC
8676 W 96th St Ste 100
Overland Park, KS 66212

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

David Beau Boisvert, County Appraiser
Johnson County Appraiser’s Office
11811 S Sunset Dr Ste 2100
Olathe KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe KS 66061

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 GRACE RESTORES OVERCOMING
WOMEN FOR EXEMPTION FROM AD
VALOREM TAXATION IN JOHNSON
COUNTY, KANSAS

Docket No. 2019-6855-TX

ORDER

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

The Board finds and concludes as follows:

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

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

Real estate and improvements commonly known as 6705 Hadley Street, Overland Park, Johnson County, Kansas, also known as Parcel Identification Number 046-064-18-0-30-01-038.00-0.

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 May 17, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the Applicant must report that fact to the Johnson 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

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. 2019-6855-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Beverly J. Banks, C.E.O.
Grace Restores Overcoming Women
Number 24
7180 West 107th Street
Overland Park, Kansas  66212

David Beau Boisvert, Johnson County Appraiser
Johnson County Appraiser's Office
Suite 2100
11811 South Sunset Drive
Olathe, Kansas  66061-7060

Thomas G. Franzen, Johnson County Treasurer
Johnson County Administrative Building
Suite 1500
111 South Cherry Street
Olathe, Kansas  66061-3486

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

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

IN THE MATTER OF THE APPEAL OF
RIFFE CONSTRUCTION CO. Docket 2018-1820-PR

ORDER OF STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The subject matter of this appeal:

   Kansas Unified Parcel Number
   046-141-12-0-10-18-001.00-0

3. The parties advise that after a review of all of the documentation exchanged and to resolve this matter without further litigation, they have reached agreement as to the ad valorem valuation of the Subject:

<table>
<thead>
<tr>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Assessment Class</th>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
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<td>$515,370</td>
<td>$250</td>
<td>Commercial</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Agriculture</td>
<td></td>
</tr>
</tbody>
</table>

4. This is a negotiated agreement between the parties therefore, the reduction in value is a waiver to K.S.A. 79-1460.

IT IS ORDERED that the value for the Subject shall be as stated in paragraph 4. The County is directed to correct its records, recalculate the tax liability and refund to the Taxpayer any overpayment of taxes as required by law or by the terms of this stipulation.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member

James D. Cooper, Member

Ronald C. Mason, Member
Prepared By:

Ryan Carpenter, KS Bar #14830
Assistant County Counselor
111 S. Cherry, Ste. 3200
Olathe, KS 66061-3451
913-715-1855
ryan.carpenter@jocogov.org
Attorney for Board of County Commissioners
of Johnson County, Kansas

Approved by:

Linda A. Terrill (KS Bar #10983)
Property Tax Law Group, LLC
13220 Metcalf Ave. Suite 155
Overland Park, Kansas 66213
Telephone: 913-814-8900
Facsimile: 913-814-8999
lterrill@ptlg.net
Attorney for Taxpayer
CERTIFICATION

I, Joene 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. 2018-1820-PR and any attachments thereto, was placed in the United States Mail, on this 12th day of March, 2020, addressed to:

Riffe Construction Co
1021 Burning Tree Dr
Kansas City, MO 64145

Linda Terrill, Attorney
Property Tax Law Group LLC
13220 Metcalf Ave Ste 155
Overland Park, KS 66213

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS 66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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 HOUSE CAFE, INC. (THE) FOR
EXEMPTION FROM AD VALOREM
TAXATION IN RILEY 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 230 Riley Ave, Ogden, Riley County, Kansas, also known as Parcel ID #081-251-12-0-10-08-009.00-0.

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 November 15, 2017, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Riley County Appraiser within 30 days. See K.S.A. 79-214.
IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to the Secretary of the Board of Tax Appeals. The written petition must be received by the Board within 15 days of the certification date of this order (allowing an additional three days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-179-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Chris Jacobs, Executive Director
The House Cafe Inc
230 Riley Ave PO Box 9
Ogden, KS 66517

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

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

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

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

IN THE MATTER OF THE APPLICATION
OF KANSAS FFA FOUNDATION, INC.
FOR EXEMPTION FROM AD VALOREM
TAXATION IN RILEY 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 Ford, ID #1FTEW1EP2KKD26146 (acquired and first
used for exempt purposes on November 7, 2019) and
2015 Chevy Equinox, ID #1GNALCEKXFZ134792 (acquired
and first used for exempt purposes on January 20, 2020).

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 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 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 Riley County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to the Secretary of the Board of Tax Appeals. The written petition must be received by the Board within 15 days of the certification date of this order (allowing an additional three days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board 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

R, BOARD MEMBER

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. 2020-226-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Beth Gaines, Executive Director
Kansas FFA Foundation Inc
110 Umberger Hall
Manhattan, KS 66506

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

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

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

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

IN THE MATTER OF THE APPLICATION OF  
MANHATTAN RETIREMENT FOUNDATION,  
INC. FOR EXEMPTION FROM AD VALOREM  
TAXATION IN RILEY 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 Ford E350 Super Duty Cutaway, ID #1FDWE3F6XKDC64715.

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

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 applicant has satisfied the organizational, use and financial requirements of K.S.A. 2018 Supp. 79-201b Second and Fifth. Therefore, the Board concludes that the subject property should be exempt from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201b Second and Fifth.

The parties should note that whereas many statutory exemptions impose only use requirements, K.S.A. 2018 Supp. 79-201b Second and Fifth also impose organizational and financial requirements upon applicants for exemption. Thus, if the applicant loses its not-for-profit status, its authorization to conduct business in Kansas, its license, its exempt status pursuant to Section 501(c)(3) of the Internal Revenue Code, or otherwise changes its current organizational form, it may
jeopardize or lose its ability to lawfully claim exemption pursuant to K.S.A. 2018 Supp. 79-201b Second and Fifth. Furthermore, if the applicant's financial position substantially changes from the periods reviewed by the Board, or the applicant changes its policy towards residents who are unable to pay the regular fee for services, the applicant may jeopardize or lose its ability to lawfully claim exemption pursuant to K.S.A. 2018 Supp. 79-201b Second and Fifth.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from December 18, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Riley County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to the Secretary of the Board of Tax Appeals. The written petition must be received by the Board within 15 days of the certification date of this order (allowing an additional three days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board 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. 2020-201-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Nick Lumdeen, Finance
Manhattan Retirement Foundation Inc
2121 Meadowlark Rd
Manhattan, KS 66502

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

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

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

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

IN THE MATTER OF THE EQUALIZATION APPEALS OF MANHATTAN MARKETPLACE SHOPPING CENTER, L.L.C. FOR THE YEAR 2019 IN RILEY COUNTY, KANSAS

Docket Nos. 2019-1649-EQ
& 2019-1650-EQ

ORDER

Upon the written request of the appellant received on February 27, 2020, the Board finds that the above captioned matters are dismissed.

The subject matter of these appeals is as follows:

Parcel ID No. 081-204-18-2-10-20-008.00-0,
081-204-18-2-10-20-004.02-0.

IT IS THEREFORE ORDERED that the appeals are 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 SPRECKER, BOARD MEMBER

JOELNE 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 Nos. 2019-1649-EQ and 2019-1650-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 12th day of March, 2020, addressed to the following:

Manhattan Marketplace Shopping Center LLC
c/o Breer Law Firm LLC
4800 Rainbow Ste 200
Westwood, KS 66205

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

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

Michael Montoya, Attorney
Riley County
Montoya Law Offices
PO Box 1220
Salina KS 67402-1220

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

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:

2018 Dodge Caravan, ID #2C4RDGCG6JR250184.

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 December 13, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Riley County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant
shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to the Secretary of the Board of Tax Appeals. The written petition must be received by the Board within 15 days of the certification date of this order (allowing an additional three days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board 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 SPREEKER, 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. 2020-232-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Richard Stitt
Morning Star Inc
467 E Poyntz Ave
Manhattan, KS 66502

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

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

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

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

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 Dodge Caravan, ID #2C7WDGCG2HR741027.

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: 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 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

KEVIN 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. 2020-53-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Gena Munoz
Ascension Living Via Christi Village
2800 Willow Grove Rd
Manhattan, KS 66502

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

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

Joeline R. Allen, Secretary
IN THE MATTER OF THE APPLICATION OF EDISON OPERATING COMPANY, L.L.C. FOR EXEMPTION FROM AD VALOREM TAXATION IN RICE 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 27-18-10, Rice County, Kansas, also known as ID #080-DOHRMAN 1-27 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 makes no recommendation as to whether the request for exemption from ad valorem taxation should be granted. The County noted the lease was down many days in 2018 and anticipated it would not qualify for exemption if it had produced additional days. The County does not request a hearing.

Based on the record, 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 Rice 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. 2020-203-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th 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

Gayla Godfrey, Rice County Appraiser
Rice County Courthouse
101 W Commercial St Ste 1
Lyons, KS 67554-2796

Rita Smith, Rice County Treasurer
Rice County Courthouse
PO Box 59
Lyons, KS 67554-0059

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 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 – oil and gas leases -
Docket No. 2020-159-TX, PP ID# 080-DUESER LEASE,
Docket No. 2020-160-TX, PP ID# 080-KNOP LEASE,
Docket No. 2020-161-TX, PP ID# 080-HODGINS LEASE,
Rice County, Kansas.

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 requests 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 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 from January 1, 2018, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a). 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. 2020-159-TX et al. and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Justin Prater, President
StrataKan Exploration LLC
100 S Main
Plainville, KS 67663

Travis Rozean
PO Box 116
Hays, KS 67601

Gayla Godfrey, Rice County Appraiser
Rice County Courthouse
101 W Commercial St Ste 1
Lyons, KS 67554-2796

Rita Smith, Rice County Treasurer
Rice County Courthouse
PO Box 59
Lyons, KS 67554-0059

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 AGEWISE LIVING, INC. DBA STERLING
VILLAGE FOR EXEMPTION FROM AD
VALOREM TAXATION IN RICE COUNTY,
KANSAS

Docket No. 2020-85-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 located in Rice County, Kansas, also known as Parcel ID#s 080-185-21-0-20-02-002.00-0; 080-185-21-0-20-02-003.02-0; 080-185-21-0-20-02-003.03-0; and 080-185-21-0-20-02-003.04-0.

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

The County recommends the request for exemption from ad valorem taxation be granted.

Based on the record evidence and the County's verified affirmative recommendation, the Board finds that the applicant has satisfied the organizational, use and financial requirements of K.S.A. 2018 Supp. 79-201b Second and Fifth. Therefore, the Board concludes that the subject property should be exempt from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201b Second and Fifth.

The parties should note that whereas many statutory exemptions impose only use requirements, K.S.A. 2018 Supp. 79-201b Second and Fifth also impose
organizational and financial requirements upon applicants for exemption. Thus, if
the applicant loses its not-for-profit status, its authorization to conduct business in
Kansas, its license, its exempt status pursuant to Section 501(c)(3) of the Internal
Revenue Code, or otherwise changes its current organizational form, it may
jeopardize or lose its ability to lawfully claim exemption pursuant to K.S.A. 2018
Supp. 79-201b Second and Fifth. Furthermore, if the applicant's financial position
substantially changes from the periods reviewed by the Board, or the applicant
changes its policy towards residents who are unable to pay the regular fee for
services, the applicant may jeopardize or lose its ability to lawfully claim exemption
pursuant to K.S.A. 2018 Supp. 79-201b Second and Fifth.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is 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 Rice 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. 2020-85-TX, and any attachments thereto, was placed in the U.S. mail, on this 29th day of March, 2020, addressed to:

Karen Smith, Administrator
Sterling Village
204 W Washington
Sterling, KS 67579

Gayla Godfrey, Rice County Appraiser
Rice County Courthouse
101 W Commercial St Ste 1
Lyons, KS 67554-2796

Rita Smith, Rice County Treasurer
Rice County Courthouse
PO Box 59
Lyons, KS 67554-0059

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 MAI OIL OPERATIONS, INC. FOR  
EXEMPTION FROM AD VALOREM  
TAXATION IN RICE 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 6-19-10, Rice County, Kansas, known as ID #080-MOONEY-MANKE UNIT 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 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 Rice 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. 2020-97-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Kurt R Mai, President
Mai Oil Operations Inc
8411 Preston Rd Ste 800
Dallas, TX 75225

Gayla Godfrey, Rice County Appraiser
Rice County Courthouse
101 W Commercial St Ste 1
Lyons, KS 67554-2796

Rita Smith, Rice County Treasurer
Rice County Courthouse
PO Box 59
Lyons, KS 67554-0059

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 KIRBY KRIER OIL, INC. FOR
EXEMPTION FROM AD VALOREM
TAXATION IN RICE 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 5-18-10, Rice County, Kansas, also known as ID #080-JAY CAT 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 Rice 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. 2020-229-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Kirby Krier, President
Kirby Krier Oil Inc
1043 NE 80th Rd
Claflin, KS 67525

Gayla Godfrey, Rice County Appraiser
Rice County Courthouse
101 W Commercial St Ste 1
Lyons, KS 67554-2796

Rita Smith, Rice County Treasurer
Rice County Courthouse
PO Box 59
Lyons, KS 67554-0059

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 CROSSON, CURTIS FOR EXEMPTION
FROM AD VALOREM TAXATION IN RENO
COUNTY, KANSAS

Docket No. 2020-154-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:

2019 Polaris Ranger, ID #3NSRCA573KE387114.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201j(a). The applicant stated the subject property is located in Ottawa County.

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, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Reno County Appraiser within 30 days. See K.S.A. 79-214.
IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to the Secretary of the Board of Tax Appeals. The written petition must be received by the Board within 15 days of the certification date of this order (allowing an additional three days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-154-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of March, 2020, addressed to:

Curtis Crosson
10509 W Snokomo Rd
Hutchinson, KS 67502

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

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

Truette McQueen, Ottawa County Appraiser
Ottawa County Courthouse
307 N Concord St Ste 106
Minneapolis, KS 67467-2140

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

Joelene R. Allen, Secretary