BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
EQUALIZATION APPEAL OF SEIDL,
LEON F. FOR THE YEAR 2019 IN
SEDGWICK COUNTY, KANSAS

Docket No. 2019-6151-EQ

ORDER ON TAXPAYER’S REQUEST FOR RECONSIDERATION

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

The Board has jurisdiction of the subject matter and the parties, as an equalization appeal has been properly and timely filed pursuant to K.S.A. 79-1609, and a timely Petition for Reconsideration having been filed pursuant to K.S.A. 74-2426 and K.S.A. 77-529.

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

Real estate and improvements commonly known as 19210 West 4th Street North, Goddard, Sedgwick County, Kansas, also known as Parcel Identification Number 087-144-17-0-34-00-00-00.

In the Taxpayer’s request for reconsideration, the Taxpayer poses three questions. First, the Taxpayer questioned that the chairman signed the Summary Decision when he was not present at the hearing. The chairman has full access to the recorded hearing proceedings as well as the evidence admitted at the hearing. See also, K.S.A. 74-2433 (a). Besides the chairman, the remaining Board members that attended the hearing all agreed in the Board’s determination.

The second question of the Taxpayer’s asks, “why my shed isn’t grandfathered in.” The evidence shows that in a 2014 appeal, See Docket Number 2014-5786-EQ, the value of the agricultural building was reduced from $14,400 to $2,380. That reduction was based on the evidence presented at that hearing. The Board finds for this matter, the evidence presented supports the current value of the agricultural building.

The third question is “why the county can add $14,800 to rural properties but not in city.” The evidence shows that the farmstead improvement value is $124,920 and the Taxpayer argues that it should be $110,120. The $14,800 was added to the house sometime after 2012. That $14,800 is a component of appraised value, not a tax per se. The County’s evidence shows that the $14,800 comprises the value of the infrastructure of the subject property. It accounts for the cost of bringing utilities to the subject property, a septic system, and the like. The County
testified that the actual cost should be higher. The subject property's value is based on the cost approach and it is appropriate to include these costs in the value. It should be noted that the comparable sales approach indicates a significantly higher value for the subject property.

The Taxpayer's fourth question is why the farmsite value is so much higher than other properties in the neighborhood. The Taxpayer provided evidence of only one other property in the subject property's appraisal neighborhood—716.7. The land on that property is valued at $9,844.79 per acre and the subject property is valued at $21,900.83 per acre. The evidence also shows that the comparison property's land is 4.51 acres compared to the subject property at 1.21 acre. The evidence presented by the Taxpayer shows even in a different neighborhood, the smaller parcels are valued higher, on a per-acre basis, than larger parcels. This phenomenon is due to economies of scale. The values in other neighborhoods, appropriately, are valued differently than in the subject property's neighborhood.

The Board finds, upon review of the Taxpayer's request for reconsideration, that no evidence or arguments are offered that would persuade the Board that the original order should be modified or that reconsideration should be granted. The Board, therefore, concludes that the Order as originally issued should be, and is hereby, sustained.

IT IS, THEREFORE, BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS, CONSIDERED AND ORDERED that, the above-captioned Motion for Reconsideration should be, and the same is hereby, denied.

Any aggrieved party may request, within 14 days of receiving this order, a full and complete opinion be issued by the Board pursuant to K.S.A. 74-2426(a), and amendments thereto (allowing an additional three (3) days for mailing pursuant to statute).

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

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any written request or petition shall also serve a complete copy of any written request or petition on all other parties. Please be advised that the administrative appeal process is governed by statutes enacted by the legislature and no further appeal will be available beyond the statutory time frames.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2019-6151-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of March 2020, addressed to:

Leon F. Seidl
19210 West Central Street
Goddard, Kansas 67052-9067

Linda Kizzire, Sedgwick County Treasurer
Sedgwick County Courthouse
Post Office Box 2961
Wichita, Kansas 67201-2961

Mark Clark, Interim County Appraiser
Sedgwick County Appraiser’s Office
Suite 501
271 West 3rd Street
Wichita, Kansas 67202-1223

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

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

IN THE MATTER OF THE EQUALIZATION APPEAL OF PRIVITERA REALTY HOLDINGS, L.L.C. FOR THE YEAR 2018 IN JOHNSON COUNTY, KANSAS

Docket No. 2018-4503-EQ

ORDER

Upon the written request of the appellant received on March 6, 2020, the Board finds that the above captioned matter is dismissed.

The subject matter of this appeal is as follows:

Parcel ID No. 046-07 4-18-0-40-07-104.00-0.

IT IS THEREFORE ORDERED that the appeal is dismissed.

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

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c), and amendments thereto. Pursuant to K.S.A. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. See K.S.A. 74-2433(f), and amendments thereto.
The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this Order in Docket No. 2018-4503-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 15th day of February, 2020, addressed to the following:

Tony Privitera, Owner/President
Privitera Realty Holdings LLC
1414 Genessee St
Kansas City, MO 64102

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

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 OF THE STATE OF KANSAS

IN THE MATTER OF THE EQUALIZATION )
APPEALS OF SECURITY BANK OF KANSAS ) Docket No. 2018-6937-EQ
IN WYANDOTTE COUNTY, KANSAS )

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES: For the County: Wendy M. Green, #19505
Assistant Counsel
Wyandotte County Counselor's Office
701 North 7th Street, Rm. 961
Kansas City, Kansas 66101

For the Taxpayer: Jerry W. Chatam
J.W. Chatam and Associates
14360 W, 96th Terrace
Lenexa, KS 66215

ENTERED:

The above-captioned matters come on for consideration and decision by the Kansas State Board of Tax Appeals (the "Board") pursuant to stipulations of value entered into by the parties as set forth herein. Upon consideration of said stipulations, the Board finds and concludes as follows:

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

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser's duties under K.S.A. 79-1426, the parties enter into stipulations of value as set forth herein:

   **STIPULATED VALUE:**

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>V</td>
<td>$133,330</td>
<td>$125,060</td>
</tr>
<tr>
<td>2019</td>
<td>V</td>
<td>$165,900</td>
<td>$125,060</td>
</tr>
</tbody>
</table>

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

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the values above for the tax years 2018 and 2019 shall be the
Taxpayer Approval:
Dated: 3/6/20

Jerry W. Chatam, Representative

County Approval:
Dated: 3/6/20

Wendy M. Green, #19505
Assistant County Attorney
stipulated values as set forth herein. IT IS ORDERED FURTHER that the above captioned matters shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

THE BOARD OF TAX APPEALS

[Signatures]
RONALD C. MASON, MEMBER
JAMES D. COOPER, MEMBER
DEVIN SPREEKER, MEMBER
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket Nos. 2018-6937-EQ and 2019-4515-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Christopher Lay, SVP/Controller
Security Bank of Kansas City
701 Minnesota Ave
Kansas City, KS 66101-2703

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Kathy Briney, County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Wendy Green, Asst County Counselor
Wyandotte County Courthouse
701 N 7th St, Room 961
Kansas City, KS 66101-3051

Richard Mikesic, County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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 EQUALIZATION
APPEALS OF SECURITY BANK OF KANSAS Docket No. 2018-6938-EQ
IN WYANDOTTE COUNTY, KANSAS

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES: For the County: Wendy M. Green, #19505
Assistant Counsel.
Wyandotte County Counselor’s Office
701 North 7th Street, Rm. 961
Kansas City, Kansas 66101

For the Taxpayer: Jerry W. Chatam
J.W. Chatam and Associates
14360 W. 96th Terrace
Lenexa, KS 66215

ENTERED:

The above-captioned matters come on for consideration and decision by the Kansas State Board of Tax Appeals (the “Board”) pursuant to stipulations of value entered into by the parties as set forth herein. Upon consideration of said stipulations, the Board finds and concludes as follows:

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

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser’s duties under K.S.A. 79-1426, the parties enter into stipulations of value as set forth herein:

   STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>V</td>
<td>$91,580</td>
<td>$47,120</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>V</td>
<td>$93,260</td>
<td>$47,120</td>
</tr>
</tbody>
</table>

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

   IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the values above for the tax years 2018 and 2019 shall be the
Taxpayer Approval:

Dated: 3/6/20

Jerry W. Chastain, Representative

County Approval:

Dated: 3/10/20

Wendy M. Green, #19505
Assistant County Attorney
stipulated values as set forth herein. IT IS ORDERED FURTHER that the above captioned matters shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

THE BOARD OF TAX APPEALS

RONALD C. MASON, MEMBER

JAMES D. COOPER, MEMBER

DEVIN SPRECKER, MEMBER
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket Nos. 2018-6938-EQ and 2019-4517-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Christopher Lay, SVP/Controller
Security Bank of Kansas City
701 Minnesota Ave
Kansas City, KS 66101-2703

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Kathy Briney, County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Wendy Green, Asst County Counselor
Wyandotte County Courthouse
701 N 7th St, Room 961
Kansas City, KS 66101-3051

Richard Mikesic, County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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 EQUALIZATION
APPEALS OF SECURITY BANK OF KANSAS
CITY FOR TAX YEARS 2018 & 2019
IN WYANDOTTE COUNTY, KANSAS

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES: For the County: Wendy M. Green, #19505
Assistant Counsel
Wyandotte County Counselor’s Office
701 North 7th Street, Rm. 961
Kansas City, Kansas 66101

For the Taxpayer: Jerry W. Chatam
J.W. Chatam and Associates
14360 W. 96th Terrace
Lenexa, KS 66215

ENTERED:

The above-captioned matters come on for consideration and decision by the Kansas State Board of Tax Appeals (the “Board”) pursuant to stipulations of value entered into by the parties as set forth herein. Upon consideration of said stipulations, the Board finds and concludes as follows:

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

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser’s duties under K.S.A. 79-1426, the parties enter into stipulations of value as set forth herein:

   STIPULATED VALUE:

   | KUPN 105-037-35-0-10-02-012.00-0 | Docket No. 2018-6939-EQ |
   | Tax Year | Classification | Original Value | Stipulated Value |
   | 2018     | V             | $114,110       | $45,270          |

   | KUPN 105-037-35-0-10-02-012.00-0 | Docket No. 2019-4516-EQ |
   | Tax Year | Classification | Original Value | Stipulated Value |
   | 2019     | V             | $116,510       | $45,270          |

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

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the values above for the tax years 2018 and 2019 shall be the
Taxpayer Approval:

Dated: 3/6/20

[Signature]

Jency W. Chatam, Representative

County Approval:

Dated: 8/6/20

[Signature]

Wendy M. Green, #19505
Assistant County Attorney
stipulated values as set forth herein. IT IS ORDERED FURTHER that the above captioned matters shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

THE BOARD OF TAX APPEALS

RONALD C. MASON, MEMBER

JAMES D. COOPER, MEMBER

KEVIN SPRECKER, MEMBER
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket Nos. 2018-6939-EQ and 2019-4516-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Christopher Lay, SVP/Controller
Security Bank of Kansas City
701 Minnesota Ave
Kansas City, KS 66101-2703

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Kathy Briney, County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Wendy Green, Asst County Counselor
Wyandotte County Courthouse
701 N 7th St, Room 961
Kansas City, KS 66101-3051

Richard Mikesic, County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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 APPEALS OF
BLACK AND VEATCH

ORDER ON 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 parties advise the Board that after a review of all of the documentation exchanged and to resolve these matters without further litigation, they have reached agreement as to the ad valorem valuations of the Subjects as follows:

<table>
<thead>
<tr>
<th>KUPN</th>
<th>Docket</th>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Assessment Class</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-074-17-0-10-02-001.01-0</td>
<td>2018-4205-EQ</td>
<td>$69,794,000</td>
<td>$54,388,620</td>
<td>Commercial</td>
<td>2018</td>
</tr>
</tbody>
</table>

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

4. The Taxpayer also agrees that docket 2018-4204-EQ shall be dismissed.

IT IS ORDERED that the value for the Subjects shall be as stated in paragraph 2. The County shall correct its records, recalculate the tax liability and refund to the Taxpayer any over payment of taxes as required by law or by the terms of this stipulation.

IT IS ORDERED that 2018-4204-EQ is dismissed.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member

James D. Cooper, Member

Ronald C. Mason, Member
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket Nos. 2018-4204-EQ and 2018-4205-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Angela Hoffman, Sr Vice President
Black and Veatch Holding Company
PO Box 8405
Kansas City, MO 64114

Tim Anderson, Tax Representative
MarksNelson LLC
1310 E 104th St Ste 300
Kansas City, MO 64131

Christopher Mattix, Attorney
Rouse Frets White Goss Gentile Rhodes PC
4510 Bellevue Ave Ste 300
Kansas City, MO 64111

Gregory L Musil, Attorney
Rouse Frets White Goss Gentile Rhodes PC
5250 W 116th Pl Ste 400
Leawood, KS 66211

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

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.

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

IN THE MATTER OF THE EQUALIZATION
APPEAL OF SECURITY BANK OF KANSAS CITY FOR TAX YEAR 2019
IN WyANDOTTE COUNTY, KANSAS

Docket No. 2019-4514-EQ

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES: For the County: Wendy M. Green, #19505
Assistant Counsel
Wyandotte County Counselor's Office
701 North 7th Street, Rm. 961
Kansas City, Kansas 66101

For the Taxpayer: Jerry W. Chatam
J.W. Chatam and Associates
14360 W. 96th Terrace
Lenexa, KS 66215

ENTERED:

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

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

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser's duties under K.S.A. 79-1426, the parties enter into a stipulation of value as set forth herein:

   STIPULATED VALUE:

<table>
<thead>
<tr>
<th>KUPN 105-037-35-0-10-02-005.00-0</th>
<th>Docket No. 2019-4514-EQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Year</td>
<td>Classification</td>
</tr>
<tr>
<td>----------</td>
<td>----------------</td>
</tr>
<tr>
<td>2019</td>
<td>V</td>
</tr>
</tbody>
</table>

3. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value above for the tax year 2019 shall be the stipulated value as set forth herein. IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.
Taxpayer Approval:
Dated: 3/6/20

Jerry W. Chatam, Representative

County Approval:
Dated: 3/6/20

Wendy M. Green, #19505
Assistant County Attorney
County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

THE BOARD OF TAX APPEALS

RONALD C. MASON, MEMBER

JAMES D. COOPER, MEMBER

DEVIN SPRECKER, MEMBER
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2019-4514-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Christopher Lay, SVP/Controller
Security Bank of Kansas City
701 Minnesota Ave
Kansas City, KS 66101-2703

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Kathy Briney, County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Wendy Green, Asst County Counselor
Wyandotte County Courthouse
701 N 7th St, Room 961
Kansas City, KS 66101-3051

Richard Mikesic, County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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 EQUALIZATION

APPEAL OF SECURITY BANK OF KANSAS

CITY FOR TAX YEAR 2019

IN WYANDOTTE COUNTY, KANSAS

Docket No. 2019-4518-EQ

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES: For the County: Wendy M. Green, #19505
Assistant Counsel
Wyandotte County Counselor’s Office
701 North 7th Street, Rm. 961
Kansas City, Kansas 66101

For the Taxpayer: Jerry W. Chatam
J.W. Chatam and Associates
14360 W. 96th Terrace
Lenexa, KS 66215

ENTERED:

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

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

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser’s duties under K.S.A. 79-1426, the parties enter into a stipulation of value as set forth herein:

\[
\begin{array}{|c|c|c|c|}
\hline
\text{Tax Year} & \text{Classification} & \text{Original Value} & \text{Stipulated Value} \\
\hline
2019 & V & $144,590 & $92,290 \\
\hline
\end{array}
\]

3. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value above for the tax year 2019 shall be the stipulated value as set forth herein. IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.
Taxpayer Approval:
Dated: 3/6/20

Jerry W. Chatham, Representative

County Approval:
Dated: 3/6/20

Wendy M. Green, #19505
Assistant County Attorney
County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

THE BOARD OF TAX APPEALS

RONALD C. MASON, MEMBER

JAMES D. COOPER, MEMBER

DEVIN SPRECKER, MEMBER
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2019-4518-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 202-., addressed to:

Christopher Lay, SVP/Controller
Security Bank of Kansas City
701 Minnesota Ave
Kansas City, KS 66101-2703

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Kathy Briney, County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Wendy Green, Asst County Counselor
Wyandotte County Courthouse
701 N 7th St, Room 961
Kansas City, KS 66101-3051

Richard Mikesic, County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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 CHIEF & PONY HOLDINGS, L.L.C. FOR THE YEAR 2019 IN JOHNSON COUNTY, KANSAS


ORDER

Upon the written request of the appellant received on March 5, 2020, the Board finds that the above captioned matters are dismissed.

The subject matter of these appeals is as follows:

Parcel ID No. 046-081-12-0-20-04-002.00-0, 046-081-12-0-20-04-003.00-0, 046-081-12-0-20-04-004.00-0.

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 D. DIOPER, BOARD MEMBER

DEVIN SPRECKER, 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. 2019-4545-EQ through 2019-4547-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 13th day of March, 2020, addressed to the following:

Bob Johnson, Member
Chief and Pony Holdings LLC
c/o Nall @ Johnson Drive LLC
4520 Madison Ave Ste 300
Kansas City, MO 64111-3541

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

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 EQUALIZATION
APPEAL OF WOODS, JARRED W. &
JENNIFER A. FOR THE YEAR 2019 IN
LEAVENWORTH COUNTY, KANSAS

Docket No. 2019-4798-EQ

ORDER

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

The subject matter of this appeal is as follows:

Parcel ID No. 052-206-14-0-00-00-005.13-0.

IT IS THEREFORE ORDERED that the appeal is dismissed.

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

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c), and amendments thereto. Pursuant to K.S.A. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. See K.S.A. 74-2433(f), and amendments thereto.
The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKAR, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this Order in Docket No. 2019-4798-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 13th day of March, 2020, addressed to the following:

Jarred W Woods  
Jennifer A Woods  
17342 Blue Moon Ln  
Tonganoxie, KS 66086

Robert J Weber, County Appraiser  
Leavenworth County Courthouse  
300 Walnut St Ste 202  
Leavenworth KS 66048-2725

Roger Marrs, Deputy County Counselor  
Leavenworth County Courthouse  
300 Walnut St, Ste 225  
Leavenworth KS 66048-2725

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 APPEALS OF
BREIT MF WEST END, L.L.C.

ORDER ON 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 parties advise the Board that after a review of all of the documentation exchanged and to resolve these matters without further litigation, they have reached agreement as to the ad valorem valuations of the Subjects as follows:

<table>
<thead>
<tr>
<th>KUPN</th>
<th>Docket</th>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Assessment Class</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-059-30-0-40-25-001-00-0</td>
<td>2019-4827-EQ</td>
<td>$15,344,000</td>
<td>$15,050,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
<tr>
<td>046-059-30-0-40-24-001-00-0</td>
<td>2019-4828-EQ</td>
<td>$13,239,000</td>
<td>$12,945,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
<tr>
<td>046-059-30-0-40-19-002-00-0</td>
<td>2019-4829-EQ</td>
<td>$12,499,000</td>
<td>$12,205,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$41,082,000</strong></td>
<td><strong>$40,200,000</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

4. The Taxpayer also agrees that Dockets 2019-672-PR thru 2019-674-PR shall be dismissed.

IT IS ORDERED that the value for the Subjects shall be as stated in paragraph 2. The County shall correct its records, recalculate the tax liability and refund to the Taxpayer any over payment of taxes as required by law or by the terms of this stipulation.

IT IS ORDERED that Dockets 2019-672-PR thru 2019-674-PR are dismissed.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member
James D. Cooper, Member
Prepared By:

Ryan Carpenter, KS Bar #19901
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:

Kevin J. Breer KS Bar #19250
Breer Law Firm
4800 Rainbow Blvd Ste. 200
Westwood, KS 66205
913-815-6899
kevin@breerlawfirm.com
Attorney for Taxpayer

Ronald C. Mason, Member
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket Nos. 2019-4827-EQ et al. and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Breit MF West End LLC
c/o Alliance Tax Advisors
433 E Las Colinas Blvd Apt 300
Irving, TX 75039

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

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.

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

IN THE MATTER OF THE APPEALS OF
LENEXA CROSSING ASSOCIATES, LLC

Dockets 2019-4846-EQ THRU
2019-4849-EQ

ORDER ON 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 parties advise the Board that after a review of all of the documentation exchanged and to resolve these matters without further litigation, they have reached agreement as to the ad valorem valuations of the Subjects as follows:

<table>
<thead>
<tr>
<th>KUPN</th>
<th>Docket</th>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Assessment Class</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-082-03-0-10-03-008.00-0</td>
<td>2019-4846-EQ</td>
<td>$10,917,000</td>
<td>$10,104,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
<tr>
<td>046-082-03-0-10-03-010.01-0</td>
<td>2019-4847-EQ</td>
<td>$8,321,000</td>
<td>$7,508,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
<tr>
<td>046-082-03-0-10-03-011.00-0</td>
<td>2019-4848-EQ</td>
<td>$554,000</td>
<td>$554,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
<tr>
<td>046-082-03-0-10-03-013.00-0</td>
<td>2019-4849-EQ</td>
<td>$1,334,000</td>
<td>$1,334,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$21,126,000</strong></td>
<td><strong>$19,500,000</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

4. The Taxpayer also agrees that Dockets 2019-672-PR thru 2019-674-PR shall be dismissed.

IT IS ORDERED that the value for the Subjects shall be as stated in paragraph 2. The County shall correct its records, recalculate the tax liability and refund to the Taxpayer any over payment of taxes as required by law or by the terms of this stipulation.

IT IS ORDERED that Dockets 2019-672-PR thru 2019-674-PR are dismissed.

THE BOARD OF TAX APPEALS

[Signature]

Dean Sprecker, Member
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket Nos. 2019-4846-EQ through 2019-4849-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Jeremy Antes, Manager
Lenexa Crossing Associates LLC
8826 Santa Fe Dr Ste 300
Overland Park, KS 66212

Eric Owens, Tax Representative
Swartz and Associates Inc
6340 College Blvd
Overland Park, KS 66211

Gregory Musil, Attorney
Rouse Frets White Goss Gentile Rhodes, PC
5250 W 116th Place, Ste 400
Leawood, KS 66211

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

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.

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

IN THE MATTER OF THE PROTEST APPEAL
OF PALOMINO PETROLEUM, INC. FOR THE
TAX YEAR 2018 IN NESS COUNTY, KS
DOCKET NO.: 2019-5104-PR
ID NO.: 068-MAIER-PARKERSON
SWD LEASE

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Kelly DesLauriers, Ness County Appraiser
Ness County Courthouse
202 W. Sycamore
Ness City, Kansas 67560
(785) 798-2777

For the Taxpayer: Bradley A. Stout
ADAMS JONES LAW FIRM, P.A.
1635 N. Waterfront Parkway, Suite 200
Wichita, Kansas 67206
(316) 265-8591

ENTERED:

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

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

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

<table>
<thead>
<tr>
<th>Parcel Id. No:</th>
<th>Classification</th>
<th>Stipulated Working Interest Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>068-MAIER-PARKERSON SWD LEASE</td>
<td>SWD Lease</td>
<td>$3,593.00</td>
</tr>
</tbody>
</table>

3. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above-captioned matter.
IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2018 shall be the stipulated value as set forth herein.

IT IS FURTHER ORDERED that the above-captioned matter shall be dismissed and that the County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes, plus interest thereon, as required by law.

IT IS SO ORDERED.

THE BOARD OF TAX APPEALS

RONALD C. MASON, CHAIRPERSON

JAMES D. COOPER, MEMBER

DEVIN SPRECKER, MEMBER

PREPARED BY:

/\s/ Kevin B. Salzman
Kevin B. Salzman, #25174
Ness County Attorney
202 W. Sycamore, Suite 6
Ness City, Kansas 67560
nesscountyca@gmail.com

APPROVED BY:

/\s/ Bradley A. Stout
Bradley A. Stout, #12966
Adams Jones Law Firm, P.A.
1635 N. Waterfront Parkway, Suite 200
Wichita, KS 67206-6623
(316) 265-8591
bstout@adamjones.com
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2019-5104-PR and any attachments thereto, was placed in the United States Mail, on this \textit{March 11, 2020}, addressed to:

Palomino Petroleum Inc
c/o KLH Consulting PA
PO Box 550
Rose Hill, KS 67133-0550

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

Bradley Stout, Attorney
Adams Jones Law Firm PA
1635 N Waterfront Pkwy, Ste 200
Wichita, KS 67206-6623

Kelly DesLauriers, County Appraiser
Ness County Courthouse
202 W Sycamore St
Ness City, KS 67560-1564

Kevin Salzman, County Attorney
Ness County
202 W Sycamore Ste 6
Ness City, KS 67560-1558

Layne Wasinger, County Treasurer
Ness County Courthouse
PO Box 56
Ness City, KS 67560-0056

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE PROTEST APPEAL ) Docket No.: 2019-5105-PR
OF PALOMINO PETROLEUM, INC. FOR THE ) ID NO.: 068-JARVIS-SCHUCKMAN
TAX YEAR 2018 IN NESS COUNTY, KS ) SWDW LEASE

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Kelly DesLauriers, Ness County Appraiser
Ness County Courthouse
202 W. Sycamore
Ness City, Kansas 67560
(785) 798-2777

For the Taxpayer: Bradley A. Stout
ADAMS JONES LAW FIRM, P.A.
1635 N. Waterfront Parkway, Suite 200
Wichita, Kansas 67206
(316) 265-8591

ENTERED:

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

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

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

   STIPULATED VALUE

   Parcel Id. No: 068-JARVIS-SCHUCKMAN SWDW LEASE

   Classification SWDW Lease

   Stipulated Working Interest Value $3,780.00

3. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above-captioned matter.
IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2018 shall be the stipulated value as set forth herein.

IT IS FURTHER ORDERED that the above-captioned matter shall be dismissed and that the County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes, plus interest thereon, as required by law.

IT IS SO ORDERED.

THE BOARD OF TAX APPEALS

PREPARED BY:

/s/ Kevin B. Salzman
Kevin B. Salzman, #25174
Ness County Attorney
202 W. Sycamore, Suite 6
Ness City, Kansas 67560
nesscountya@gmail.com

APPROVED BY:

/s/ Bradley A. Stout
Bradley A. Stout, #12966
Adams Jones Law Firm, P.A.
1635 N. Waterfront Parkway, Suite 200
Wichita, KS 67206-6623
(316) 265-8591
bstout@adamjones.com
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2019-5105-PR and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020 addressed to:

Palomino Petroleum Inc
c/o KLH Consulting PA
PO Box 550
Rose Hill, KS 67133-0550

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

Bradley Stout, Attorney
Adams Jones Law Firm PA
1635 N Waterfront Pkwy, Ste 200
Wichita, KS 67206-6623

Kelly DesLauriers, County Appraiser
Ness County Courthouse
202 W Sycamore St
Ness City, KS 67560-1564

Kevin Salzman, County Attorney
Ness County
202 W Sycamore Ste 6
Ness City, KS 67560-1558

Layne Wasinger, County Treasurer
Ness County Courthouse
PO Box 56
Ness City, KS 67560-0056

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
REGULAR DIVISION

IN THE MATTER OF THE PROTEST APPEAL
OF PALOMINO PETROLEUM, INC. FOR THE
TAX YEAR 2018 IN NESS COUNTY, KS

ID NO.: 068-NORTON, ILENE LEASE

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Kelly DesLauriers, Ness County Appraiser
Ness County Courthouse
202 W. Sycamore
Ness City, Kansas 67560
(785) 798-2777

For the Taxpayer: Bradley A. Stout
ADAMS JONES LAW FIRM, P.A.
1635 N. Waterfront Parkway, Suite 200
Wichita, Kansas 67206
(316) 265-8591

ENTERED:

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

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

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

   STIPULATED VALUE

<table>
<thead>
<tr>
<th>Parcel Id. No.</th>
<th>Classification</th>
<th>Stipulated Working Interest Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>068-NORTON-ILENE LEASE</td>
<td>Oil/Gas Lease</td>
<td>$15,299.00</td>
</tr>
</tbody>
</table>

3. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above-captioned matter.
IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2018 shall be the stipulated value as set forth herein.

IT IS FURTHER ORDERED that the above-captioned matter shall be dismissed and that the County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes, plus interest thereon, as required by law.

IT IS SO ORDERED.

THE BOARD OF TAX APPEALS

RONALD C. MASON, BOARD MEMBER

JAMES D. COOPER, MEMBER

DEVIN SPRECKER, MEMBER

PREPARED BY:

/ls/ Kevin B. Salzman
Kevin B. Salzman, #25174
Ness County Attorney
202 W. Sycamore, Suite 6
Ness City, Kansas 67560
nesscountyca@gmail.com

APPROVED BY:

/ls/ Bradley A. Stout
Bradley A. Stout, #12966
Adams Jones Law Firm, P.A.
1635 N. Waterfront Parkway, Suite 200
Wichita, KS 67206-6623
(316) 265-8591
bstout@adamjones.com
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2019-5109-PR and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Palomino Petroleum Inc
c/o KLH Consulting PA
PO Box 550
Rose Hill, KS 67133-0550

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

Bradley Stout, Attorney
Adams Jones Law Firm PA
1635 N Waterfront Pkwy, Ste 200
Wichita, KS 67206-6623

Kelly DesLauriers, County Appraiser
Ness County Courthouse
202 W Sycamore St
Ness City, KS 67560-1564

Kevin Salzman, County Attorney
Ness County
202 W Sycamore Ste 6
Ness City, KS 67560-1558

Layne Wasinger, County Treasurer
Ness County Courthouse
PO Box 56
Ness City, KS 67560-0056

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

[Signature]
Joelene R. Allen, Secretary
IN THE MATTER OF THE APPLICATION OF LIBERTY CEMETERY DISTRICT #13 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:

Real estate and improvements commonly known as 0000 N 5th St, Liberty, Kansas, also known as Parcel ID #063-114-19-0-30-02-003.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201c Third. The statute provides an exemption from ad valorem taxes for “[a]ll lands used exclusively as graveyards.”

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 January 1, 2018, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.
IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

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

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board 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. 2019-5166-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Jim Tallman
Liberty Cemetery District No 13
PO Box 84
Liberty, KS 67351

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 NEW SEASONS
CHRISTIAN CHURCH FOR
EXEMPTION FROM AD VALOREM
TAXATION IN WYANDOTTE
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 – a 2014 Nissan Altima, VID #1N4AL3AP8EC176105 Wyandotte County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Second, which provides an exemption from ad valorem taxation for property used exclusively for religious purposes. The applicant submits that the subject vehicle is used for the pastor's personal use 30% to 40% of the time.

The County does not recommend 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 phrase “used exclusively” in the constitution and statutes means that the use must be only, solely, and purely, for the purposes stated, and without participation in any other use. Id.
Based on the evidence presented, the Board finds that the subject property is not being used exclusively for religious purposes as the property is being used for the pastor's personal uses 30% to 40% of the time. The Board therefore concludes that the applicant has not satisfied the conditions enumerated in K.S.A. 2018 Supp. 79-201 Second.

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

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

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

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-5522-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Timothy L Jones, Pastor
New Seasons Christian Church
1907 N 3rd St
Kansas City, KS 66101

Kathy Briney, Wyandotte County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Richard Mikesic, Wyandotte County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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

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

IN THE MATTER OF THE
EQUALIZATION APPEAL OF ESTES,
RAYMOND S. FOR THE YEAR 2019
IN MIAMI COUNTY, KANSAS

Docket No. 2019-5595-EQ

FULL AND COMPLETE OPINION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas. The Board conducted a hearing in this matter on February 5, 2020. The Taxpayer, Raymond S. Estes, appeared pro se. Miami County, Kansas (the “County”) of appeared by Sandra Lucas, Appraiser. The tax year in issue is 2019.

This matter was fully submitted to the Board on February 5, 2020. On February 12, 2020, the Board issued its Summary Decision. On February 25, 2020, the Taxpayer filed a request for a Full and Complete Opinion.

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

The Board has jurisdiction of the subject matter and the parties, as an equalization appeal has been properly and timely filed pursuant to K.S.A. 2018 Supp. 79-1609. The tax year in issue is 2019. The subject matter of this tax appeal is described as follows:

Real estate and improvements commonly known as
31411 W 231st St., Spring Hill, Kansas, also known as
Parcel ID# 061-048-34-0-00-002.01-0

The subject property is a 1991 double-wide style home affixed to a permanent foundation situated on 4.3 acres of land in the northwest portion of Miami County, Kansas. The subject property has three bedrooms, two bathrooms and 1,350 square feet of total living area. The property also contains a 2009 insulated 1,200 square foot detached garage/shop. The subject property has a 2019 appraised value of $179,740.

The County compiled a cost approach that indicated a value of $173,750 and a comparable sales approach that indicated a value of $228,000. The County compiled an alternative comparable sales approach that utilized manufactured
homes as comparables that indicated a value of $199,600. For the 2019 tax year, the County determined that rural Miami County residences had an 8% average increase in market value. Based thereon, the County applied an 8% index to the subject property's 2018 appraised value to determine an appraised value of $179,740. The County, further, noted that the Taxpayer purchased the subject property for $153,800 in 2014 and, after this sale, the Taxpayer replaced the siding, windows, floor coverings, paint, and a bath unit and updated the sanitation system. The County considered the subject double wide home to be real estate because it is owned by the owner of the land and is affixed to a permanent foundation.

The Taxpayer asserted the subject property had been overvalued for numerous tax years. The Taxpayer stated that the subject property is a manufactured home and should not be compared to modular or stick built residences. The Taxpayer argued that the subject home should be depreciating in value and testified that he could purchase a similar new home for $68,000.

The subject property is residential property and, pursuant to K.S.A. 2018 Supp. 79-1609, the evidentiary burden is on the County. The Board finds substantial credible market evidence in the record that supports the subject property's current valuation. The County presented comparable sales and cost approaches, and examined the market for rural residences. Moreover, in response to the Taxpayer's contention that manufactured homes should not be appraised utilizing non-manufactured homes, the County presented an alternate comparable sales approach that utilized manufactured homes as certain comparables. The Board finds that this evidence in concert with the County's index data for rural residences is persuasive over the evidence presented by the Taxpayer. Based on the evidence presented at the hearing, duly weighing such evidence, the Board concludes that the appraised value of the subject property for tax year 2019 is $179,740.

IT IS THEREFORE ORDERED that the appraised value of the subject property for 2019 is $179,740.

This Full and Complete Opinion is issued by the Board pursuant to K.S.A. 74-2426(a), and amendments thereto.

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 77-529 and 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 (3) days for mailing pursuant to statute). The Parties should note that, pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A), in regard to any petition for review of the Board's order filed in the Kansas Court of Appeals, for purposes of such an appeal, the Board's order shall become final only after the issuance of a full and complete opinion.

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

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any written request or petition shall also serve a complete copy of any written request or petition on all other parties. Please be advised that the administrative appeal process is governed by statutes enacted by the legislature and no further appeal will be available beyond the statutory time frames.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATION

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2019-5595-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Raymond S Estes
31411 W 231st
Spring Hill, KS 66083

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

David Heger, Miami County Counselor
201 S Pearl, Ste 200
Paola, KS 66071-1074

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

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

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

IN THE MATTER OF THE EQUALIZATION APPEAL OF HARKNESS, JEFFREY E. FOR THE YEAR 2019 IN JOHNSON COUNTY, KANSAS

Docket No. 2019-6214-EQ

ORDER

Upon the written request of the appellant received on March 5, 2020, the Board finds that the above captioned matter is dismissed.

The subject matter of this appeal is as follows:

Parcel ID No. 046-057-35-0-40-11-016.01-0.

IT IS THEREFORE ORDERED that the appeal is dismissed.

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

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c), and amendments thereto. Pursuant to K.S.A. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. See K.S.A. 74-2433(f), and amendments thereto.
The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this Order in Docket No. 2019-6214-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 13th day of March, 2020, addressed to the following:

Jeffrey E Harkness
9407 Bluejacket St
Overland Park, KS 66214

Carston C Johannsen, Attorney
Gould Law Offices Chtd LLC
6750 W 93rd St Ste 230
Overland Park, KS 66212

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 HORNER, JOHN L. FOR RELIEF  
FROM A TAX GRIEVANCE IN PAWNEE  
COUNTY, KANSAS  

Docket No. 2019-6502-TG

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties, as a tax grievance application has been filed pursuant to K.S.A. 79-1702.

The subject matter of this tax grievance application is a clerical error made in listing agricultural land located at:

1150 60th Avenue, Pawnee County, Kansas, also known as Parcel Identification Number 073-123-08-00-00-003.00-0.

The Applicant requests a refund of excessive taxes paid for tax years 2017 through 2018. The Applicant asserts that since 2016, 117.90 acres out of the total of 309.24 acres were erroneously listed as being irrigated, when it never was irrigated. The Taxpayer states that the correct listing should reflect 256.02 acres of dryland crop and 53.22 acres of native grass. The County recommends the request for relief be granted.

If a taxpayer, municipality or taxing district has a grievance described under the provisions of K.S.A. 79-1701 or K.S.A. 79-1701a, which is not remediable thereunder solely because not reported within the time prescribed or which was remediable thereunder and reported within the time prescribed but which has not been remedied, such grievance may be presented to the Board of Tax Appeals pursuant to K.S.A. 79-1702. K.S.A. 79-1701 provides a list of clerical errors in the assessment and tax rolls that the county clerk shall correct prior to November 1 for the current year, which includes in subsection (a) “[e]rrors in the description or quantity of real estate listed.”

In St. Catherine Hospital v. Roop, 34 Kan.App.2d 638, 122 P.3d 414 (2005), the Kansas Court of Appeals found that nothing in K.S.A. 79-1701 limits the term “description” to the legal description to the exclusion of the physical description. Therefore, the Board finds that the
County’s erroneous listing of the agricultural land is a clerical error described in K.S.A. 79-1701(a). The Board concludes that the Applicant’s request for a refund of taxes assessed for tax years 2017 and 2018 is granted.

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

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

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

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

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

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603-3958. A party filing any petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

[Seal]

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. 2019-6502-TG, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

John L. Homer
Post Office Box 1302
Great Bend, Kansas  67530

Tami Keenan, Pawnee County Treasurer
Pawnee County Courthouse
715 Broadway
Larned, Kansas  67550-3096

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:

Real estate and improvements –
3770 Yost Dr., Salina, Kansas, also known as
Parcel ID #085-131-11-0-00-01-003.01-O.

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

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

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

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from May 22, 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).

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. 2019-6565-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Shandi Wicks, City Clerk
City of Salina
PO Box 736
Salina, KS 67402-0736

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

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

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

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

IN THE MATTER OF THE APPEAL
OF SCHMIDT HOLDINGS,
L.L.C./HARLEY SCHMIDT FROM AN
ORDER OF THE DIVISION OF
TAXATION ON ASSESSMENT OF
RETAILERS’ SALES TAX

Docket No. 2018-6822-DT

ORDER DENYING THE KANSAS DEPARTMENT
OF REVENUE’S MOTION FOR SUMMARY JUDGMENT

Now the above-captioned matter comes on for consideration and decision by
the Board of Tax Appeals of the State of Kansas. On February 26, 2020, the Board
heard oral arguments on a Motion for Summary Judgment filed by the Kansas
Department of Revenue, Division of Taxation (the “Department”). The
Department”) appeared by Nathan Hepner, Attorney. The Taxpayer, Schmidt

The Board has jurisdiction of the subject matter and the parties, as an appeal
has been properly and timely filed pursuant to K.S.A. 2018 Supp. 74-2438.

The Taxpayer appeals a final written determination by the Department
upholding an assessment of Kansas retailers’ sales tax for sales tax due on the
purchase of a 2017 Chevrolet Silverado and a 2016 Chevrolet Traverse. The
assessment was the result of the Department disallowing the Taxpayer’s exemption
request from retailers’ sales tax for vehicles purchased by bona fide non-residents,
registered in another state, and removed from Kansas within 10 days of purchase. See K.S.A. 79-3606(k).

The Department has filed a Motion for Summary Judgment requesting the
Board enter a judgment affirming the Department’s assessment of Kansas retailers’
sales tax on the Taxpayer. The Taxpayer filed a Response in Opposition to the
Department’s Motion for Summary Judgment wherein the Taxpayer submitted that
the vehicles were delivered from the dealer to a location in Colorado, never
registered in Kansas, and registered in Montana to the Taxpayer. In support
thereof, the Taxpayer presented a Dealer/Purchaser Declaration of Exemption for
Certain Vehicles and Aircraft Sold to Nonresidents for Removal from Kansas form
executed by the Taxpayer. The Taxpayer, further, orally requested that the
Department’s Motion for Summary Judgment be denied and, in the alternative,
that the Taxpayer’s request for an exemption from the retailers’ sales tax be
granted.
Motions for Summary Judgment are governed by K.S.A. 60-256 and Kansas Supreme Court Rule 141. See K.A.R. § 94-5-15(d). Summary judgment is appropriate when the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits show there is no genuine issue as to any material fact and the moving party is entitled to judgment as a matter of law. K.S.A. 60-256(c). In considering a Motion for Summary Judgment, the party against whom the motion is directed is entitled to the benefit of all reasonable inferences and doubts that may be drawn from the facts under consideration. Where genuine issues of material fact remain undetermined, the granting of summary judgment is improper. Lantz v. City of Lawrence, 232 Kan. 492, Syl. ¶ 1, 657 P.2d 539 (1983); K.S.A. 60-256. The reviewing tribunal should never attempt to determine the factual issues on a Motion for Summary Judgment, but should search the record for the purpose of determining whether factual issues do exist. If there is a reasonable doubt as to their existence, a Motion for Summary Judgment will not lie. Stovall v. Harms, 214 Kan. 835, 838, 522 P.2d 353 (1974). The nonmoving party cannot rely solely upon the allegations in his pleadings, but must provide evidence by way of deposition or affidavits in opposition to the motion or if necessary to request time to make additional discovery. Miller v. Sirloin Stockade, 224 Kan. 32, 35-36, 578 P.2d 247 (1978) and Ebert v. Mussett, 214 Kan. 62, 65, 519 P.2d 687 (1974).

Herein, the Taxpayer has come forth and presented evidence that raise question regarding material facts in regard to the exemption from retail sales tax claimed by the Taxpayer. Based upon the Taxpayer's submissions, the Board finds that significant material facts remain in dispute that preclude summary judgment in this matter. Therefore, the Board finds that the Department's Motion for Summary Judgment is hereby denied. The Board, further, finds that, in the absence of a full evidentiary hearing affording all parties the opportunity to present evidence as well as call and cross-examine witnesses, the Taxpayer's request for exemption from the Kansas retailers' sales tax pursuant to K.S.A. 79-3606(k) is premature.

IT IS THEREFORE ORDERED that, for the reasons stated above, the Department's Motion for Summary Judgment shall be, and is hereby, denied and this matter shall be set for an evidentiary hearing. The Board will notify the parties of the date and time of the evidentiary hearing by separate notice.
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 Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2018-6822-DT and any attachments thereto, was placed in the United States Mail, on this 13th day of March, 2020, addressed to:

Schmidt Holdings LLC
725 W Higgins Ave Ste C
Missoula, MT  59803-1415

Trevor C Wohlford, Attorney
Morris Laing Evans Brock & Kennedy
800 SW Jackson Ste 1310
Topeka, KS  66612-1216

and a copy was placed in capitol complex building mail, addressed to:

General Counsel
Legal Services Bureau
Department of Revenue
DSOB, 915 SW Harrison, 2nd Floor
Topeka, KS  66612

Nathan D Hoeppner, Attorney
Ks Dept of Revenue Legal Services Bureau
109 SW 9th St
Topeka, KS  66601

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 SALINA
FOR EXEMPTION FROM AD
VALOREM TAXATION IN SALINE
COUNTY, KANSAS

ORDER

Docket No. 2019-6836-TX

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

The Board finds and concludes as follows: The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213. The subject matter of this tax exemption application is described as follows:

Real estate and improvements –
90 acres of land used as a solid waste landfill at
0 E Water Well Rd., Lindsborg, Kansas,
Parcel ID #085-133-07-0-00-00-001.00-0.

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 subject property consists of 90 acres of land used as a solid waste landfill.

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

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

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2018, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the
exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

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

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

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board 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. 2019-6836-TX, and any attachments thereto, was placed in the U.S. mail, on this 5th day of March, 2020, addressed to:

Shandi Wicks, City Clerk
City of Salina
PO Box 736
Salina, KS 67402-0736

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

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

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

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

IN THE MATTER OF THE APPLICATION
OF THIRD COAST ACTIVIST
RESOURCE CENTER FOR EXEMPTION
FROM AD VALOREM TAXATION IN
CHASE COUNTY, KANSAS

Docket No. 2019-6857-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 102A North Rogler Street, Matfield Green, Chase County, Kansas, also known as Parcel Identification Number 009-203-06-0-40-14-009.00-0.

The Applicant requests exemption from ad valorem taxation pursuant to K.S.A. 79-201, without specifying a particular subsection. Based on the evidence presented, the Board finds that the appropriate statutory provision would be 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 the acquisition date of April 12, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the Applicant must report that fact to the Chase 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.
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. 2019-6857-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Robert Jensen, Board President
Third Coast Activist Resource Center
2411 Shiloh Drive
Austin, Texas  78745

Dow Wilson, Chase County Treasurer
Chase County Courthouse
Post Office Box 529
Cottonwood Falls, Kansas  66845-0529

Andrew Durbin, Chase County Appraiser
Chase County Courthouse
Post Office Box 488
Cottonwood Falls, Kansas  66845-0488

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
ST. GEORGE RECREATION COMMISSION
FOR EXEMPTION FROM AD VALOREM
TAXATION IN POTTAWATOMIE 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:

2018 Polaris ATV, ID #4XASEA504JA100629.

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

[all real property and tangible personal property actually and
regularly used by a community service organization for the
predominant purpose of providing humanitarian services, which
is owned and operated by a corporation organized not for profit
under the laws of the state of Kansas or by a corporation
organized not for profit under the laws of another state and duly
admitted to engage in business in this state as a foreign not-for-
profit corporation if: (a) The directors of such corporation serve
without pay for such services; (b) the corporation is operated in a
manner which does not result in the accrual of distributable
profits, realization of private gain resulting from the payment of
compensation in excess of a reasonable allowance for salary or
other compensation for services rendered or the realization of
any other form of private gain; (c) no officer, director or member]
of such corporation has any pecuniary interest in the property for which exemption is claimed; (d) the corporation is organized for the purpose of providing humanitarian services; (e) the actual use of property for which an exemption is claimed must be substantially and predominantly related to the purpose of providing humanitarian services, except that, the use of such property for a nonexempt purpose which is minimal in scope and insubstantial in nature shall not result in the loss of exemption if such use is incidental to the purpose of providing humanitarian services by the corporation; (f) the corporation is exempt from federal income taxation pursuant to section 501(c)(3) of the internal revenue code of 1986 and; (g) contributions to the corporation are deductible under the Kansas income tax act. As used in this clause, "humanitarian services" means the conduct of activities which substantially and predominantly meet a demonstrated community need and which improve the physical, mental, social, cultural or spiritual welfare of others or the relief, comfort or assistance of persons in distress or any combination thereof including but not limited to health and recreation services, child care, individual and family counseling, employment and training programs for handicapped persons and meals or feeding programs.

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

The Board finds that the applicant has not presented evidence sufficient to satisfy the statutory requirements of K.S.A. 2018 Supp. 79-201 Ninth. Specifically, the applicant did not submit an Addition to Exemption Application: Humanitarian Service Provider and the documents it requests. The form can be found on the Board’s website at: [http://www.kansas.gov/cota/documents/TXAdd-2019th.pdf](http://www.kansas.gov/cota/documents/TXAdd-2019th.pdf).

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

**IT IS THEREFORE ORDERED** that the application for exemption from ad valorem taxation is denied.

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

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

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY

CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-92-TX, and any attachments thereto, was placed in the U.S. mail, on this 15th day of March, 2020, addressed to:

St George Recreation Commission
PO Box 5
St George, KS 66535

Lois Schlegel, Pottawatomie County Appraiser
Pottawatomie County Courthouse
PO Box 288
Westmoreland, KS 66549-0288

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 LACOSS, DANNY C. & TERESA A.
FOR EXEMPTION FROM AD VALOREM
TAXATION IN SUMNER 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:

2006 Europa XS, ID #N128LJ.

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 August 13, 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 Sumner 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.
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. 2020-157-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Danny C LaCoss
teresa A LaCoss
9 Lake Dr
Mulvane, KS 67110

Cindy Magill, Sumner County Appraiser
Sumner County Courthouse
501 N Washington Ave
Wellington, KS 67152-4064

Dannetta Cook, Sumner County Treasurer
Sumner County Courthouse
PO Box 190
Wellington, KS 67152-0190

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

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

IN THE MATTER OF THE APPLICATION
OF CROP-SERV, INC. FOR EXEMPTION
FROM AD VALOREM TAXATION IN
MEADE COUNTY, KANSAS

Docket No. 2020-158-TX

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

2010 Air Tractor AT-502B Spray Plane, ID #N502BA.

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

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

Based on the record evidence and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property 100 percent of the time for business use. The Board concludes that the applicant satisfies the statutory requirements of K.S.A. 2018 Supp. 79-201k(b) First.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from 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 Meade 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

JOELLENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-158-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Craig Stratton, President
Crop-Serv Inc
PO Box 9
Meade, KS 67864

Leon Reimer, Meade County Appraiser
Meade County Courthouse
PO Box 278
Meade, KS 67864-0278

Michelle Benear, Meade County Treasurer
Meade County Courthouse
PO Box 670
Meade, KS 67864-0670

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

Joelene R. Allen, Secretary
ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

Real estate and improvements commonly known as 300 S Court St, Scott City, Scott County, Kansas, also known as Parcel ID #086-116-13-0-40-29-003.00-0.

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

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

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

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from August 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 Scott 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. 2020-168-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Terri Hutton, Secretary/Treasurer  
Scott County Ministerial Alliance  
PO Box 101  
Scott City, KS 67871

Randall Sangster, Scott County Appraiser  
Scott County Courthouse  
303 Court St Ste 11  
Scott City, KS 67871-1183

Lark Speer, Scott County Treasurer  
Scott County Courthouse  
303 Court St Ste 6  
Scott City, KS 67871-1177

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

[Signature]
Joelene R. Allen, Secretary
IN THE MATTER OF THE APPLICATION OF GALL, TONY FOR RELIEF FROM A TAX GRIEVANCE IN NESS COUNTY, KANSAS

Docket No. 2020-180-TG

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties, as a tax grievance application has been filed pursuant to K.S.A. 79-1422.

The subject matter of this tax grievance application is late filing penalties assessed on personal property located in Ness County, Kansas, and described as follows:

A 2012 Skyline Mobile Home, also known as Personal Property Identification Number 068-PP-60263.

The Applicant asserts that the rendition was mailed to the mortgage holder and not to the Taxpayer. The Applicant requests an abatement of the late filing penalty assessed for tax years 2018 and 2019. The County recommends the request for relief be granted. The County notes that the Applicant has a timely filing history.

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

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

In this case, the Board finds evidence of "excusable neglect" as the Applicant corrected the problem once discovered and the Applicant has a timely filing history. Therefore, the Board concludes that the request for the abatement or refund of the late filing penalty for tax years 2018 and 2019 is granted.

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

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

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

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

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

If both parties are aggrieved by this order, and one party timely appeals this order to the district court (which necessitates a trial de novo pursuant to K.S.A. 74-2426(c)(4)(A)), then this order will be deemed final and will render moot any pending petition for reconsideration filed by the other party. If both parties are aggrieved by this order, one party timely appeals this order to the court of appeals (which would involve appellate review under the Kansas judicial review act), and the other party timely files a petition for reconsideration, then this order will be deemed non-final and the Board will proceed to render an order regarding reconsideration.
The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603-3958. A party filing any petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

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. 2020-180-TG, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March 2020, addressed to:

Tony Gall
506 East Main Street
Ness City, Kansas 67560

Kelly DesLauriers, Ness County Appraiser
Ness County Courthouse
202 West Sycamore Street
Ness City, Kansas 67560-1564

Layne Wasinger, Ness County Treasurer
Ness County Courthouse
Post Office Box 56
Ness City, Kansas 67560-0056

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

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

IN THE MATTER OF THE APPLICATION OF AMERICAN WARRIOR, INC. FOR
RELIEF FROM A TAX GRIEVANCE IN
NESS COUNTY, KANSAS

Docket No. 2020-182-TG

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties, as a tax grievance application has been filed pursuant to K.S.A. 79-332a (d).

The subject matter of this tax grievance application is a late filing penalty assessed on the 068-STRECKER DONALD LEASE, located in Section 6, Township 19 South, Range 21 West of the Sixth Principal Meridian, Ness County, Kansas.

The Applicant asserts the rendition was submitted on or before April 1 along with 186 other renditions for Ness County. Furthermore, the Applicant alleges that a copy of the original rendition was produced and re-sent to the County in June of 2019, and a new rendition was signed and resubmitted in January 2020. The Applicant requests an abatement of the 25% late filing penalty assessed for tax year 2019.

The County does not recommend that the request for relief be granted. The County does note however that the Applicant has a timely filing history. The County also notes that the Taxpayer was notified on May 1 that the rendition had not been received and did not respond until after the tax statements were sent out. The County never received the 2019 rendition until a hearing held in January 2020.

K.S.A. 79-332a (a) states that personal property renditions must be filed by April 1 each year. Pursuant to K.S.A. 79-332a (a) and (c), the County is required to impose penalties for the untimely or incomplete filing of personal property renditions. This Board is authorized to abate penalties imposed pursuant to K.S.A. 79-332a (d) only upon a finding of excusable neglect. The Kansas Supreme Court stated in Tyler v. Cowen Construction, Inc., 216 Kan. 401, 406, 532 P.2d 1276 (1975) that "[e]xcusable neglect is a term somewhat nebulous. It touches an area in which there are few if any clear tangible signposts or guidelines. Whether excusable neglect is present or not in any given situation requires the judicious application of discretion."
The Kansas Supreme Court in *In re Application of American Restaurant Operations*, 264 Kan. 518, 957 P.2d 473 (1998), addressed the issue of excusable neglect for purposes of K.S.A. 79-1422 and K.S.A. 79-1427a and sustained the Board’s interpretation of “excusable neglect” as “a justifiable failure to properly file taxes or as a legitimate attempt to correct tax problems once they are discovered.” *Id.* at 534. It is an objective test by which the taxpayer’s actions must be judged against those of a reasonably prudent person under similar circumstances. The reasoning applies to the interpretation of K.S.A. 79-332a (d) as well.

In this case, the Board finds that there is no evidence of “excusable neglect” as the Applicant was notified in May that the rendition was missing and that even though it attempted to send a rendition to the County in June, the County never received the rendition until January of the following year. Therefore, the Board concludes that the request for the abatement or refund of the late filing penalty for tax year 2019 should be denied.

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

**IT IS THEREFORE ORDERED** that the tax grievance application is 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), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c). Pursuant to K.S.A. 77-529(d), any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. See K.S.A. 74-2433(f).

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

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603-3958. A party filing any petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

[Signatures]

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-182-TG, and any attachments thereto, was placed in the U.S. mail, on this 23rd day of March 2020, addressed to:

Robert Sparks, Accountant
American Warrior Inc
Post Office Box 399
Garden City, Kansas 67846-0399

Kenton L. Hupp, Tax Representative
KLH Consulting
Post Office Box 550
Rose Hill, Kansas 67133-0550

Kelly DesLauriers, Ness County Appraiser
Ness County Courthouse
202 West Sycamore Street
Ness City, Kansas 67560-1564

Layne Wasinger, Ness County Treasurer
Ness County Courthouse
Post Office Box 56
Ness City, Kansas 67560-0056

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 CHEROKEE COUNTY, KANSAS FOR  
EXEMPTION FROM AD VALOREM TAXATION  
IN CHEROKEE COUNTY, KANSAS  

Docket No. 2020-231-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 Cherokee County, Kansas, also known as Parcel ID #011-136-13-0-20-35-009.00-0.

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

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

Based on the record evidence and the County's verified affirmative recommendation, the Board finds that the applicant is a political subdivision of the state. The Board further finds that the applicant uses the subject property exclusively for a governmental or proprietary function. The Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from July 3, 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 Cherokee 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

JEVIN 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. 2020-231-TX, and any attachments thereto, was placed in the U.S. mail, on this __________ day of __________, 2020, addressed to:

Raven Elmore, County Treasurer
Cherokee County Kansas
110 W Maple
Columbus, KS 66725

Mark Hixon, Cherokee County Appraiser
Cherokee County Courthouse
PO Box 352
Columbus, KS 66725-0352

Raven Elmore, Cherokee County Treasurer
Cherokee County Courthouse
PO Box 149
Columbus, KS 66725-0149

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
LOHRMAN, LONNY A. FOR EXEMPTION
FROM AD VALOREM TAXATION IN
KINGMAN 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:

2018 Lohrman Lonny A RV-6, ID #N248TT.

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

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

Based on the record evidence and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property exclusively for recreational or display purposes. The Board also finds that the subject aircraft is fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation. The Board concludes that the applicant has satisfied the requirements of K.S.A. 2018 Supp. 79-220.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from July 20, 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 Kingman County Appraiser within 30 days. See K.S.A. 79-214.
IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

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

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

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELNE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-235-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Lonny A Lohrman
11105 W Westlawn St
Wichita, KS 67212

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

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

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

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

IN THE MATTER OF THE APPLICATION
OF PALACE ASSOCIATION, INC. (THE) FOR EXEMPTION FROM AD VALOREM TAXATION IN EDWARDS COUNTY, KANSAS

Docket No. 2020-249-TX

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

Real estate and improvements commonly known as 115 E 6th St, Kinsley, Edwards County, Kansas, also known as Parcel ID #024-048-33-0-10-26-005.00-4.

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

[a]ll 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.

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.*


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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY

CERTIFICATE OF SERVICE

I, Joeline R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-249-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Thyra Strate, Secretary/Treasurer
Palace Association Inc
1521 M Rd
Lewis, KS 67552

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

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE APPLICATION OF PENCE COMMUNITY CHURCH, INC. FOR EXEMPTION FROM AD VALOREM TAXATION IN SCOTT 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:

2007 GMC Bus, ID #1GDE5V1237F406085.

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 1, 2020, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Scott 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. 2020-250-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Jordan Duff, Board Secretary
Pence Community Church Inc
8911 W Rd 270
Scott City, KS 67871

Randall Sangster, Scott County Appraiser
Scott County Courthouse
303 Court St Ste 11
Scott City, KS 67871-1183

Lark Speer, Scott County Treasurer
Scott County Courthouse
303 Court St Ste 6
Scott City, KS 67871-1177

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

Joelene R. Allen, Secretary
ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

2020 Pace Utility Trailer, ID #53BPTE817LR000790.

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

[all real property, and all tangible personal property, actually and regularly used exclusively for literary, educational, scientific, religious, benevolent or charitable purposes, including property used exclusively for such purposes by more than one agency or organization for one or more of such exempt purposes. . . . [T]his exemption shall not apply to such property, not actually used or occupied for the purposes set forth herein, nor to such property held or used as an investment even though the income or rentals received therefrom is used wholly for such literary, educational, scientific, religious, benevolent or charitable purposes. . . . This exemption shall not be deemed inapplicable to property which would otherwise be exempt pursuant to this paragraph because an agency or organization: (a) Is reimbursed for the provision of services accomplishing the purposes enumerated in this paragraph based upon the ability to pay by the recipient of such
services; or (b) is reimbursed for the actual expense of using such property for purposes enumerated in this paragraph; or (c) uses such property for a nonexempt purpose which is minimal in scope and insubstantial in nature if such use is incidental to the exempt purposes of this paragraph; or (d) charges a reasonable fee for admission to cultural or educational activities or permits the use of its property for such activities by a related agency or organization, if any such activity is in furtherance of the purposes of this paragraph; or (e) is applying for an exemption pursuant to this paragraph for a motor vehicle that is being leased for a period of at least one year.

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

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

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

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is denied.

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

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

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

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

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. 2020-256-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Bucky Sitsler, Pastor
West Kansas Ave Church of God
1335 N 3rd St
Arkansas City, KS 67005

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

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 DOLINAR, BRYAN A. FOR RELIEF FROM A TAX GRIEVANCE IN WYANDOTTE COUNTY, KANSAS

Docket No. 2020-258-TG

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties, as a tax grievance application has been filed pursuant to K.S.A. 79-1422.

The subject matter of this tax grievance application is a late filing penalty on personal property located at 10151 Donahoo Road, Kansas City, Wyandotte County, Kansas, and described as follows:

A 2018 Stealth Cargo Trailer also known as Personal Property Identification Number 105-PP-DOL100014.

The Applicant asserts that he is a first-time owner of personal property required to be listed on the personal property rendition and that he was unaware of the filing requirements. The Applicant requests an abatement of the late filing penalty assessed for tax year 2019. The Unified Government recommends the request for relief be granted. The Unified Government notes that 2019 was the first year the Applicant was required to file a personal property rendition.

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

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

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

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

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

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

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

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

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

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603-3958. A party filing any petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

R. C. Mason, Chair

J. 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. 2020-258-TG, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March 2020, addressed to:

Bryan A. Dolinar
10151 Donahoo Road
Kansas City, Kansas 66109

Richard Mikesic, Wyandotte County Treasurer
Wyandotte County Courthouse
Suite 240
710 North 7th Street
Kansas City, Kansas 66101-3094

Kathy Briney, Wyandotte County Appraiser
Wyandotte County Annex
8200 State Avenue
Kansas City, Kansas 66112-1854

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

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

IN THE MATTER OF THE APPLICATION OF UNIFIED SCHOOL DISTRICT #250 FOR EXEMPTION FROM AD VALOREM TAXATION IN CRAWFORD COUNTY, KANSAS

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

Real estate and improvements commonly known as 423 W 5th, Pittsburg, Crawford County, Kansas, also known as Parcel ID #019-204-19-0-40-47-012.00-0.

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

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

Based on the record evidence and the County’s verified affirmative recommendation, the Board finds that the applicant is a political subdivision of the state. The Board further finds that the applicant intends to use the subject property exclusively for a governmental or proprietary function. The Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from November 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 Crawford 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. 2020-259-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Lita Biggs, Dir of Business Operations
USD No 250
PO Drawer 75
Pittsburg, KS 66762

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

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

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

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

IN THE MATTER OF THE APPLICATION
OF CITY OF RUSSELL FOR EXEMPTION
FROM AD VALOREM TAXATION IN
RUSSELL COUNTY, KANSAS

Docket No. 2020-260-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 Russell County, Kansas, also known as Parcel ID #084-148-27-0-40-05-005.00-0.

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

[all] property used exclusively by the state or any municipality or political subdivision of the state.

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. 79-201a Second. Specifically, the applicant did not submit a copy of the deed to the subject property.
Therefore, the Board concludes that the request for exemption from ad valorem taxation is denied. The Board notes that the applicant may file a Petition for Reconsideration, as directed below, and provide the necessary information.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is denied.

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

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

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY

CERTIFICATE OF SERVICE

I, Joene 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. 2020-260-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Katrina Woelk, Finance Director
City of Russell
PO Box 112
Russell, KS 67665

Kenton Lyon, Russell County Appraiser
Russell County Courthouse
401 N Main St Ste F
Russell, KS 67665-2796

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 ELK COUNTY FOR EXEMPTION FROM
AD VALOREM TAXATION IN ELK COUNTY,
KANSAS

ORDER

Docket No. 2020-261-TX

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

Real estate and improvements located in Elk County, Kansas, also known as Parcel ID#s 025-161-01-0-40-26-004.00-0 and 025-161-01-0-40-27-002.00-0.

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

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

Based on the record evidence and the County’s verified affirmative recommendation, the Board finds that the applicant is a political subdivision of the state. The Board further finds that the applicant intends to use the subject property exclusively for a governmental or proprietary function. The Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 21, 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 Elk 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. 2020-261-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Shari Kaminska
1237 Rd 27
Howard, KS 67349

Shari Kaminska, Commissioner
Elk County
225 E Washington
Howard, KS 67349

Jeremy McCully, Elk County Appraiser
Elk County Courthouse
PO Box 627
Howard, KS 67349-0627

Rachel D Ware, Elk County Treasurer
Elk County Courthouse
PO Box 325
Howard, KS 67349-0325

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  
DOUGLASS TOWNSHIP FOR EXEMPTION  
FROM AD VALOREM TAXATION IN BUTLER  
COUNTY, KANSAS

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

Real estate and improvements commonly known as 907 E 1st, Douglass, Butler County, Kansas, also known as Parcel ID #008-415-21-0-20-02-003.01-0.

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

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

Based on the record evidence and the County’s verified affirmative recommendation, the Board finds that the applicant is a political subdivision of the state. The Board further finds that the applicant uses the subject property exclusively for a governmental or proprietary function. The Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2020, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the
exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Butler County Appraiser within 30 days. See K.S.A. 79-214.

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

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

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

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

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. 2020-275-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

John Danler
1305 S Maple
Douglass, KS 67039

John Danler, Clerk
Douglass Township
PO Box 295
Douglass, KS 67039

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

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

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

Joelene R. Allen, Secretary
ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

Real estate and improvements commonly known as 13606 SW 200th St, Rosehill, Butler County, Kansas, also known as Parcel ID #008-422-10-00-00-010.01-0.

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

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

Based on the record evidence and the County's verified affirmative recommendation, the Board finds that the applicant is a political subdivision of the state. The Board further finds that the applicant uses the subject property exclusively for a governmental or proprietary function. The Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from November 15, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the
exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Butler County Appraiser within 30 days. See K.S.A. 79-214.

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

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

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

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-276-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Ricky L Morriss, Trustee
Richland Township
PO Box 541
Rose Hill, KS 67133

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

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

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

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

IN THE MATTER OF THE APPLICATION
OF UNIFIED SCHOOL DISTRICT #205
FOR EXEMPTION FROM AD VALOREM
TAXATION IN BUTLER COUNTY, KANSAS

Docket No. 2020-277-TX

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an
application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

Real estate and improvements commonly known as
109 S Main, Leon, Butler County, Kansas, also known
as Parcel ID #008-275-21-0-20-32-011.00-0.

The applicant requests exemption from ad valorem taxation pursuant to

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

Based on the record evidence and the County’s verified affirmative
recommendation, the Board finds that the applicant is a political subdivision of the
state. The Board further finds that the applicant intends to use the subject
property exclusively for a governmental or proprietary function. The Board
concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018
Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from July 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 Butler County Appraiser within 30 days. See K.S.A. 79-214.

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

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

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

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELLENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-277-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Deanna Jackson, Business Manager
USD No 205
625 S Mill Rd
Leon, KS 67074

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

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

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

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

IN THE MATTER OF THE APPLICATION OF
HIGHLAND COMMUNITY COLLEGE FOR
EXEMPTION FROM AD VALOREM
TAXATION IN DONIPHAN COUNTY, KANSAS

ORDER

Docket No. 2020-278-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:

2001 Dodge Ram 2500, ID #3B6KC26Z21M262929.

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 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 December 11, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the Doniphan 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. 2020-278-TX, and any attachments thereto, was placed in the U.S. mail, on this 20th day of March, 2020, addressed to:

Randy Willy, VP Finance/Operations
Highland Community College
606 W Main
Highland, KS 66035

Danielle Kiefer, Doniphan County Appraiser
Doniphan County Courthouse
PO Box 427
Troy, KS 66087-0427

Lindsay Etherton, Doniphan County Treasurer
Doniphan County Courthouse
PO Box 308
Troy, KS 66087-0308

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

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

IN THE MATTER OF THE APPLICATION
OF UNIFIED SCHOOL DISTRICT #287 FOR
EXEMPTION FROM AD VALOREM TAXATION
IN FRANKLIN COUNTY, KANSAS

ORDER

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

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an
application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

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

Real estate and improvements commonly known as
817 Hwy K-68, Pomona, Franklin County, Kansas, also
known as Parcel ID #030-079-32-00-00-004.02-0.

The applicant requests exemption from ad valorem taxation pursuant to

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

Based on the record evidence and the County's verified affirmative
recommendation, the Board finds that the applicant is a political subdivision of the
state. The Board further finds that the applicant uses the subject property
exclusively for a governmental or proprietary function. The Board concludes that
the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a
Second.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from May 6, 2019, and each succeeding year, so long as
the property continues to be used for exempt purposes. In the event the exempt
property ceases to be used for exempt purposes, the applicant must report that fact to the Franklin County Appraiser within 30 days. See K.S.A. 79-214.

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

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

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

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-279-TX, and any attachments thereto, was placed in the U.S. mail, on this 13th day of March, 2020, addressed to:

Jerry Turner, Supt
USD No 287
510 E Franklin St
Pomona, KS 66076

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

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

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

Joelene R. Allen, Secretary