

**94-5-8. Filing fees.** (a) Subject to subsections (f) and (g), the following fees shall apply to applications and appeals filed with the regular division of the court:

(1) Economic development exemption applications filed pursuant to Kansas constitution article 11, §13 for property with a total valuation in excess of \$1,000,000 .....\$1,000.00

(2) Economic development exemption applications filed pursuant to Kansas constitution article 11, §13 for property with a total valuation of \$1,000,000 or less .....\$500.00

(3) Industrial revenue bond exemption applications filed pursuant to K.S.A. 79-201a Second, and amendments thereto, for property with a total valuation in excess of \$1,000,000 .....\$1,000.00

(4) Industrial revenue bond exemption applications filed pursuant to K.S.A. 79-201a Second, and amendments thereto, for property with a total valuation of \$1,000,000 or less ..... \$500.00

(5) Industrial revenue bond information statements filed pursuant to K.S.A. 12-1744a, and amendments thereto.....\$500.00

(6) Tax exemption applications for real property and tax exemption applications for oil leases filed pursuant to K.S.A. 79-201t, and amendments thereto.....\$400.00

(7) Tax exemption applications for personal property except tax exemption applications for oil leases filed pursuant to K.S.A. 79-201t, and amendments thereto .....\$100.00

(8) Tax grievance applications filed pursuant to K.S.A. 79-332a, 79-1422, 79-1427a, or 79-1702, and amendments thereto .....\$25.00

(9) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving real estate other than single-family residential properties and farmsteads for the following valuations:

\$250,000 or less .....	\$125.00 per parcel
\$250,001 through \$1,000,000 .....	\$200.00 per parcel
\$1,000,001 through \$5,000,000 .....	\$300.00 per parcel
\$5,000,001 through \$10,000,000 .....	\$400.00 per parcel
more than \$10,000,000.....	\$500.00 per parcel

(10) Equalization appeals filed in the regular division of the court pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed in the regular division of the court pursuant to K.S.A. 79-2005, and amendments thereto, involving single-family residential properties and farmsteads.....\$25.00 per parcel

(11) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving personal property.....\$150.00

(12) Appeals of mortgage registration fees filed pursuant to K.S.A. 79-3107c, and amendments thereto .....\$25.00

(13) Appeals from final decisions of the director, or the director's designee, of the Kansas department of revenue, division of property valuation, involving real estate other than single-family residential properties and farmsteads for the following valuations:

\$250,000 or less .....	\$125.00 per parcel
-------------------------	---------------------

\$250,001 through \$1,000,000 .....	\$200.00 per parcel
\$1,000,001 through \$5,000,000 .....	\$300.00 per parcel
\$5,000,001 through \$10,000,000 .....	\$400.00 per parcel
more than \$10,000,000.....	\$500.00 per parcel

(14) Appeals from final decisions of the secretary, or the secretary's designee, of the Kansas department of revenue, excluding homestead property tax refund appeals under K.S.A. 79-4501 et seq., and amendments thereto, and food sales tax refund appeals under K.S.A. 79-3632 et seq., and amendments thereto, for the following amounts in controversy:

\$1,000 or less.....	\$100.00
\$1,001 through \$10,000 .....	\$150.00
\$10,001 through \$100,000 .....	\$300.00
more than \$100,000 .....	\$500.00

(15) No-fund warrants, temporary notes or bond applications, requests to exceed the adopted budget, and mill levy disagreements filed pursuant to K.S.A. 79-2938, 79-2939, 79-2941, 79-2951, 79-5023, 12-110a, 12-1662 et seq., or 19-2752a, and amendments thereto,  
or any other related statute .....

\$150.00

(16) Applications by school districts to levy an ad valorem tax pursuant to K.S.A. 72-6441 or 72-6451, and amendments thereto.....

No fee

(17) Requests for reappraisal and complaints filed pursuant to K.S.A. 79-1413a, 79-1479, or 79-1481, and amendments thereto.....

\$2,000.00

(18) Appeals by board of county commissioners of any county of the final ratios determined for the county by the director, or the director's designee, of the Kansas department of revenue, division of property valuation, filed pursuant to K.S.A. 79-1489, and amendments thereto.....\$2,000.00

(b) Subject to subsections (f) and (g), the following fees shall apply to applications and appeals filed with the small claims and expedited hearings division of the court:

(1) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment\_under\_protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving appeals of the valuation or classification of single-family residential properties and farmsteads.....No fee

(2) All other equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment\_under\_protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, for the following valuations:

\$250,000 or less .....\$100.00 per parcel  
 \$250,001 through \$1,000,000 .....\$150.00 per parcel  
 \$1,000,001 through \$1,999,999.....\$200.00 per parcel

(3) Appeals from final decisions of the secretary, or the secretary's designee, of the Kansas department of revenue, excluding those final decisions addressed in paragraph (b)(5), for the following amounts in controversy:

Less than \$500.....No fee  
 at least \$500 but less than \$10,001.....\$50.00

\$10, 001 through \$14,999 .....\$150.00

(4) Appeals from final decisions of the director, or the director's designee, of the Kansas department of revenue, division of property valuation, involving real estate other than single-family residential properties and farmsteads for the following valuations:

Less than \$500.....	No fee
at least \$500 but less than \$250,001.....	\$100.00 per parcel
\$250,001 through \$1,000,000 .....	\$150.00 per parcel
\$1,000,001 through \$1,999,999.....	\$200.00 per parcel

(5) Appeals from final decisions of the secretary, or the secretary's designee, of the Kansas department of revenue involving homestead property tax refund appeals under K.S.A. 79-4501 et seq., and amendments thereto, and food sales tax refund appeals under K.S.A. 79-3632 et seq., and amendments thereto.....No fee

(c) For purposes of this regulation, the following definitions shall apply:

(1) "Single-family residential property" means any parcel containing a residential structure or any portion of the structure that is designed for occupancy by no more than one family, regardless of whether the boundary of the parcel is ground, shared walls, or other structural elements. A parcel containing a structure designed to accommodate more than one family, including an apartment building, is not single-family residential property.

(2) "Valuation" means the value shown on the county notice of valuation or the value at the time of the filing of the appeal if the value has been reduced by the county appraiser at the informal hearing, by a local hearing officer panel, or by the small claims division of the court.

(d) Except as specified in this subsection, each application and appeal listed in subsections (a) and (b) shall be accompanied by the applicable filing fee in the form of a check or money order made payable to the “Court of Tax Appeals.” If the fee does not accompany the filed application or appeal, the fee shall be received by the court within seven business days of the receipt of the application or appeal. If the fee is not received within this time period, the application or appeal shall be considered not properly filed with the court, and the application or appeal shall be dismissed.

(e) (1) A filing fee may be waived by the court if an applicant or taxpayer by reason of financial hardship is unable to pay the fee and has filed an affidavit stating this reason, with any accompanying supporting documentation that may be deemed appropriate by the court.

(2) Filing fees may be abated by the court as prescribed in this paragraph upon written motion demonstrating that multiple appeals or applications involving multiple properties filed by a taxpayer or applicant should be consolidated into a single matter. For multiple applications or appeals involving contiguous parcels owned by the same person or entity that together comprise a single economic unit, the consolidated filing fee shall be the fee for the parcel with the highest valuation plus \$25.00 for each additional parcel within the economic unit. If multiple applications or appeals do not involve contiguous parcels but involve substantially similar issues that, in the interest of administrative economy, should be heard and decided together, the filing fee may be abated by the court to reflect the administrative cost savings anticipated from consolidating the multiple filings for decision. If, after a filing fee has been remitted, the court determines that abatement is appropriate under this paragraph, the abated portion of the fee shall be refunded by the court.

(f) Public school districts.....No fee

(g) Each not-for-profit organization shall be charged a fee of \$10 for any appeal if the valuation of the property that is the subject of the controversy does not exceed \$100,000, excluding all governmental entities except as provided in subsection (f). There shall be no filing fee reduction under this subsection (g) for property owned by a not-for-profit organization with a valuation exceeding \$100,000. (Authorized by and implementing K.S.A 2010 Supp. 74-2438a; effective Oct. 29, 2010; amended Sept. 16, 2011.)