

TAX EXEMPTION
INSTRUCTIONS

1. Each application for tax exemption must be filled out completely with all accompanying facts and attachments. The statement of facts must be in affidavit form. Applications or statements that have not been signed by the property owner before a Notary Public will not be considered. Pursuant to K.S.A. 79-213, and amendments thereto, the property owner is required to file the application. If the subject property is leased, the lessee can **not** file the application.

2. If you are applying for exemption pursuant to the following statutes, please provide the indicated additions to application.
 - K.S.A. 79-201 ~~Ninth~~---Humanitarian service provider
TX Addition 79-201 Ninth

 - K.S.A. 79-201b---Hospitals, adult care homes, children's homes, etc.
TX Addition 79-201b

 - K.S.A. 79-201g---Watershed dam or reservoir
TX Addition Watershed

 - K.S.A. 79-201k---Business aircraft or
K.S.A. 79-220---Antique aircraft
TX Addition Aircraft

 - K.S.A. 79-201t---Low producing oil lease
TX Addition 79-201t

 - K.S.A. 79-201z---Community Housing Development Organizations
TX Addition 79-201z

 - K.S.A. 79-5107(e) or 50 U.S.C.A. § 571
TX Addition to Exemption Application Active Military Personnel Vehicles

3. Pursuant to Kansas law, the burden is on the applicant to prove affirmatively that relief is necessary. Failure to do so will result in the denial of the request for exemption.

4. Enclose any applicable filing fee(s) pursuant to K.A.R. 94-2-21. Checks or money orders should be made payable to the Court of Tax Appeals. For information regarding fees with the Court of Tax Appeals, visit www.kansas.gov/cota/ or contact the Court at (785) 296-2388. The County Appraiser's office also has fee schedules available.

This form along with the applicable additions and attachments is to be filed with the County Appraiser for recommendations pursuant to K.S.A. 79-213(d). The County Appraiser will forward the application to the Court of Tax Appeals.

BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS

TAX EXEMPTION
(K.S.A. 79-213)

APPLICANT:

Applicant Name (Owner of Record)

Applicant Address (Street or Box No.)

City State Zip

Applicant Phone #:() _____

Applicant E-mail: _____

ATTORNEY OR REPRESENTATIVE: (If applicable)*

Representative Name Title

Representative Address

City State Zip

Atty/Rep Phone #:() _____

Representative E-mail: _____

*Note: If you are represented by an attorney or other individual, you must provide the Court with either an Entry of Appearance or a current Declaration of Representative form approved by the Court of Tax Appeals. Tax Representatives are **not permitted** to sign applications filed with the Court.

Taxing County: _____

Year/Years at issue: _____

Property at issue:

Real Property---Street address, city: _____

Personal Property---Description: _____

(For State of Kansas use only)

DOCKET NO. _____-TX

Fee: _____ Amt Rec. _____

Rec. Date: _____ Ck # _____

No Fee: _____ Reason: _____

(For County use only)

Parcel ID #/Personal Property ID #
or Vehicle ID #:

County's valuation: \$ _____

LBCS Function Code: _____

1. Real Property—For real property, provide a description of all improvements, and attach a copy of the deed.

2. Personal Property—For personal property, provide an itemized list of all items, including the acquisition date(s) and any legal documentation of ownership. (If the description is lengthy, attach additional pages to this form.)

3. If subject property is a vehicle, please complete one of the following forms:

(1) Addition to Exemption Application Vehicles Form

or

(2) Addition to Exemption Application Active Military Personnel Vehicles Form

4. If personal property, where was the property located on January 1 of the year you request the exemption to begin? (Provide the street address, city, county and state.)

5. Is the subject property leased? No Yes If yes, attach a copy of the lease agreement.

6. Indicate all uses you make of the subject property: (Explain in detail).

7. Indicate how often you use the subject property for this purpose(s).

8. Indicate all other individuals, groups or organizations that use the subject property. Explain in detail how each individual or entity uses the property.

9. Indicate whether or not a fee is charged in relation to the use of the subject property. If a fee is charged, please explain why there is a fee, how that fee is determined or calculated, and what purpose the fee serves. Include a copy of any fee schedules.

- 10. Date you acquired ownership of subject property: _____
 Date the property was first used for exempt purposes: _____
 Date you are requesting the exemption to begin: _____
 Date construction commenced and ended*: _____
 *(If property is new construction)
- 11. Which statute authorizes the exemption: _____
- 12. Do you request a hearing on the application for exemption? Yes No

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of Applicant

Printed Name and Title

State of _____)
County of _____)

This instrument was acknowledged before me on _____ by _____.

Seal

Signature of Notary Public

My appointment expires: _____

COUNTY APPRAISER RECOMMENDATIONS AND COMMENTS

TO COUNTY APPRAISER:

Pursuant to K.S.A. 79-213, and amendments thereto, the County Appraiser is required to review each application and recommend whether the relief sought should be granted or denied. Therefore, please answer the following questions and provide any additional comments you believe are necessary to support your recommendation. The County Appraiser shall provide a copy of the completed comments and recommendations to the applicant.

- 1. Do you find the facts as stated by the applicant represent the true situation? Yes No
- 2. Do you recommend that the exemption herein requested be granted? Yes No
- 3. Do you request a hearing on this application? Yes No

Indicate the year the County first placed the subject property on the tax rolls under the name of the current owner: _____

Please provide any additional comments as to the County's position regarding the applicant's request.

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of County Official

Printed Name and Title

State of _____)
County of _____)

This instrument was acknowledged before me on _____ by _____.

Seal _____
Signature of Notary Public

My appointment expires: _____

Common Exemption Request Statute Schedule

To the applicant:

Please fill out every line completely in your tax exemption application form to prevent the county or the Court of Tax Appeals from sending you additional requests for information. Where the application requires you to choose a proper statute for your exemption we have provided you with a list of those statutes most commonly asserted. If your applicable statute(s) has a dual asterisks and an exhibit number beside it, such as (** - Exhibit 1) then you must also fill out that corresponding form. Finally, with regards to all real property exemption requests, the Court will not grant an exemption without a copy of the deed to the property. With automobile exemption requests, the court will not grant an exemption without a copy of the title, except vehicles subject to liens or security interests (see Exhibit #1) and in any case where a lease is involved, a copy of the lease must be submitted.

With all automobile exemptions you must also file the form marked as (** - Exhibit 1)

K.S.A. 79-201 <u>First</u>	Places of public worship or public schools. (Always submit deed or lease agreements.)
K.S.A. 79-201 <u>Second</u>	Real and personal property used for literary, scientific, religious, benevolent or charitable purposes. (Always submit deed or lease agreement and with automobiles send titles)
K.S.A. 79-201 <u>Fifth</u>	University student unions, dorms, & president's homes (Always submit deed or lease agreements)
K.S.A. 79-201 <u>Sixth</u>	Alumni association buildings. (Always submit deed or lease agreements.)
K.S.A. 79-201 <u>Seventh</u>	Parsonages. (Always submit deed or lease agreement.)
K.S.A. 79-201 <u>Eighth</u>	Veteran's Organizations. (Always submit deed or lease agreements.)
K.S.A. 79-201 <u>Ninth</u>	Community organization for humanitarian services. (Always submit deed or lease agreements.) (** -Exhibit #4)
K.S.A. 79-201 <u>Tenth</u>	Religious Convents. (Always submit deed or lease agreements.)
K.S.A. 79-201 (a) <u>First</u>	Property belonging exclusively to United States Government. (Always submit deed or lease agreement and with automobile send titles.)
K.S.A. 79-201 (a) <u>Second</u>	Municipality or Subdivision. (Always submit deed or lease agreement and with automobiles send titles)

K.S.A. 79-201 (a) <u>Third</u>	Rural or township water districts. (Always submit deed or lease agreement and with automobiles send titles.)
K.S.A. 79-201 (a) <u>Fourth</u>	Property owned by county fair association. (Always submit deed or lease agreement and with automobiles send titles.)
K.S.A. 79-201 (a) <u>Sixth</u>	Housing held by municipality. (Always submit deed or lease agreements.)
K.S.A. 79-201 (a) <u>Seventh</u>	Property held for urban renewal by municipality. (Always submit deed or lease agreements.)
K.S.A. 79-201 (a) <u>Twelfth</u>	Buildings erected under K.S.A. 76-6A01 student unions, doms, etc. (Always submit deed or lease agreements.)
K.S.A. 79-201 (a) <u>Thirteenth</u>	Institutions under Board of Regents. (Always submit deed or lease agreements.)
K.S.A. 79-201 (a) <u>Fourteenth</u>	Water works (Always submit a deed or lease agreement and with automobiles send their titles)
K.S.A. 79-201 (b) <u>First</u>	Hospitals. (Always submit deed or lease agreement and with automobiles send titles.) (** -Exhibit #5)
K.S.A. 79-201 (b) <u>Second</u>	Adult care homes. (Always submit deed or lease agreements.) (** -Exhibit #5)
K.S.A. 79-201 (b) <u>Third</u>	Private children's homes. (Always submit deed or lease agreements.) (** -Exhibit #5)
K.S.A. 79-201 (b) <u>Fourth</u>	Cooperative Housing under § 236, § 221 (d) (1) for the elderly or handicapped. (Always submit deed or lease agreements) (** -Exhibit #5)
	<ul style="list-style-type: none"> • H.U.D. financed cooperative housing • Low income housing purposes • Elderly or handicapped purposes
K.S.A. 79-201 (b) <u>Fifth</u>	Homes for the elderly. (Always submit deed or lease agreements.) (** -Exhibit #5)
K.S.A. 79-201 (b) <u>Sixth</u>	Homes for mentally ill or handicapped. (Always submit deed or lease agreements.) (** -Exhibit #5)
K.S.A. 79-201 (c) <u>Second</u>	Household goods and personal effects.
K.S.A. 79-201 (c) <u>Third</u>	Graveyards. (Always submit deed or lease agreements.)

- K.S.A. 79-201 (d) Third Farm storage and drying equipment. (Always submit deed or lease agreement and with automobiles send titles.)
- K.S.A. 79-201 (e) Mined Lands. (Always submit deed or lease agreements.)
- K.S.A. 79-201 (g) Dam, water shed, and reservoir lands. (Always submit deed or lease agreements.) (** -Exhibit #6)
- K.S.A. 79-201 (h) Solar energy systems. (Always submit deed or lease agreements.)
- K.S.A. 79-201 (j) Farm machinery and equipment. (Always submit a picture of the equipment and indicate whether property is licensed for highway use. Always submit titles where appropriate. If the equipment is used for terracing, indicate whether it is ever used for road construction.)
- K.S.A. 79-201 (k) Business aircraft. (Always submit F.A.A. registration.) (** -Exhibit #8)
- K.S.A. 79-201 (l) Low producing oil lease (** - Exhibit #7)
- K.S.A. 79-219 Hand tools. (Always submit list of each hand tool. A miscellaneous tools listing will not be accepted.)
- K.S.A. 79-220 Antique aircraft. (Always submit F.A.A. Registration.) (** -Exhibit #8)
- K.S.A. 79-5107(e) or 50 U.S.C.A. § 571 Active Military Personnel Vehicle (** -Exhibit #9)
- K.S.A. 79-201 (a) Second Industrial Revenue Bonds
- Art 11 § 13 KS. Constitution Economic Development Exemptions for (1)Manufacturing or (2) Storing goods
- K.S.A. 79-201z Property exempt from taxation; housing for the elderly, persons with disabilities or persons with limited or low income owned and operated by community housing development organizations (**- Exhibit #10)

Applicant Name: _____

Docket No.: _____

**Addition to Exemption Application
Vehicles**

1. Provide a copy of the title(s) to the subject vehicle(s).
(Note: Effective January 1, 2003, titles for vehicles subject to liens or security interests are held in electronic format by the Kansas Department of Revenue, Division of Vehicles. If this affects your vehicle and you cannot provide a copy of a paper title, please provide a copy of another document showing the date you acquired the subject vehicle, such as your first registration receipt showing a "Purch/To KS" date or a dated bill of sale.)
2. Where is/are the vehicle(s) housed when not in use?

3. If the vehicle(s) is/are kept at an individual's home, please explain why.

4. What percentage of the time is/are the vehicle(s) used for personal use? _____
5. Do the operators of the vehicle(s) own personal vehicles that they drive to and from work?
 Yes No
6. Is/are the vehicle(s) considered in any way to be compensation for salary?
 Yes No

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of Applicant

Printed Name and Title

State of _____
County of _____

This instrument was acknowledged before me on _____ by _____.

Seal

Signature of Notary Public

My appointment expires: _____

Applicant Name: _____

Docket No. _____

**Addition to Exemption Application
Humanitarian Service Provider
K.S.A. 79-201 Ninth**

1. Name of the community service organization.

2. Name and address of related organizations.

3. Are the directors compensated for the service as directors?
 No Yes If yes, indicate the nature of the compensation.

4. Do any of the members, officers, or directors have a financial interest in the property?
 No Yes
5. What service or services are being offered to the community?

6. Is there a demonstrated need for these services to the general public? How did you determine that the services were needed in your community or area?
 - (a) Why is this service needed, i.e., how will the general public benefit from the service?
 - (b) Do the services provided meet this need?
 - (c) Do you provide services to the general public or to a specific class of beneficiaries?
 - (d) Are there commercial businesses or other organizations in the community that offer services similar to those at issue? If so, list.
 - (e) Will the service have a positive influence on the community? Please explain.
 - (f) Submit a letter provided by community leaders, elected officials, or state agencies evidencing that there is a community need for this service.

Enclose:

- a. A copy of the IRS designation letter showing exemption pursuant to I.R.C. §501(c)(3).
- b. A copy of the Articles of Incorporation and Bylaws if organization is organized not-for-profit.
- c. A copy of the Certificate of Good Standing issued by the Secretary of State demonstrating that the organization is currently active and in good standing.

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of Applicant

Printed Name and Title

State of _____)
County of _____)

This instrument was acknowledged before me on _____ by _____.

Seal _____
Signature of Notary Public

My appointment expires: _____

Applicant Name: _____

Docket No.: _____

**Addition to Exemption Application
Hospitals, Adult Care Homes, Children's Homes, etc.
K.S.A. 79-201b**

1. Name of organization.

2. Name and address of related organization(s).

3. Type of hospital or home operated, e.g. psychiatric hospital, private children's home, etc.

4. Is the organization currently licensed to operate a hospital, private children's home, etc.?
____ No ____ Yes
If yes, how many beds does the organization operate? _____
If a hospital, what types of services are offered and what hours are the services offered?

5. Does the organization charge an entrance fee? ____ No ____ Yes If yes, what is the policy for this fee (i.e., premature death, a resident leaves the home, etc.?)

6. How does the organization handle those who are no longer able to pay for its services?

7. Does the organization accept Medicaid recipients? If so, how many?

8. List all sources of funding for the organization.

9. If the organization operates cooperative housing pursuant to Sections 236 or 221(d)(3), or both, of the National Housing Act, list all Federal funding sources.

Enclose:

- a. A copy of the IRS designation letter showing exemption pursuant to I.R.C. §501(c)(3).
- b. A copy of the Articles of Incorporation and Bylaws if organization is organized not-for-profit.
- c. A copy of the Certificate of Good Standing issued by the Secretary of State demonstrating that the organization is currently active and in good standing.
- d. A copy of the license issued by the proper licensing authority if applicable.

and

Enclose: a copy of one of the following, unless the corporation is a hospital or a psychiatric hospital:

- a. The organization's last three years audited financial statements, unless the organization is a hospital or a psychiatric hospital,
- b. A statement from a qualified professional that the organization charges fees for services which produce an amount which in the aggregate is less than the actual cost of operation of the home, or
- c. A statement from a qualified professional that the services are provided at the lowest feasible cost taking into consideration such items as reasonable depreciation, interest on indebtedness, acquisition costs and contributions to the organization are deductible under the Kansas Income Tax Act.

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of Applicant

Printed Name and Title

State of _____)
County of _____)

This instrument was acknowledged before me on _____ by _____.

Seal _____
Signature of Notary Public

My appointment expires: _____

Applicant Name: _____

Docket No. _____

**Addition to Exemption Application
Watershed Dam or Reservoir
K.S.A. 79-201g**

1. Provide a complete copy of the Certificate of Completion of Dam and all attachments from the Division of Water Resources.
2. Provide the legal description(s) of the real property owned by you which is contiguous to and a part of the same tract of land upon which the dam or reservoir has been constructed.

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of Applicant

Printed Name and Title

State of _____)
County of _____)

This instrument was acknowledged before me on _____ by _____.

Seal _____
Signature of Notary Public

My appointment expires: _____

Applicant Name: _____

Docket No.: _____

**Addition to Exemption Application
Low Producing Oil Lease
K.S.A. 79-201t**

1. Enclose a copy of the oil assessment rendition(s) showing monthly production for the year(s) that you are requesting exemption.

2. Does the rendition report any month(s) with zero production? _____ No _____ Yes

3. If "yes", for the months with zero production reported, explain the lack of production, i.e. the well(s) was/were shut-in, down for maintenance or simply not producing.

4. If the well(s) was/were producing for the month(s) with a zero production reported, how many days of the month(s) was/were the well(s) producing?

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of Applicant

Printed Name and Title

State of _____)
County of _____)

This instrument was acknowledged before me on _____ by _____.

Seal

Signature of Notary Public

My appointment expires: _____

Applicant Name: _____

Docket No. _____

**Addition to Exemption Application
Aircraft
K.S.A. 79-201k and K.S.A. 79-220**

1. Describe the aircraft (Year, Make, Model, etc.): _____
2. Enclose a copy of the FAA Certificate of Aircraft Registration.
3. Enclose a copy of the pilot's log for the preceding year for the subject aircraft. The log should provide a detailed account of how the plane is used for business or personal use.

4. Business Aircraft (K.S.A. 79-201k)

Are you in the business of leasing the subject aircraft? ____ Yes ____ No

If "No":

- a) Provide a detailed description of how the subject aircraft is used in your business and the percentage of time it is used for business purposes.

5. Antique Aircraft (K.S.A. 79-220)

- a) Provide a detailed description of how the subject aircraft is used.

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of Applicant

Printed Name and Title

State of _____)
County of _____)

This instrument was acknowledged before me on _____ by _____.

Seal

Signature of Notary Public

My appointment expires: _____

Applicant Name: _____

Docket No.: _____

**Addition to Exemption Application
Military Personnel Vehicles
K.S.A. 79-5107(e) or 50 U.S.C.A. § 571**

1. State your branch of military service. _____
2. Are you in full-time military service? ____ No ____ Yes
If yes, are you absent from this state solely by reason of military orders? ____ No ____ Yes
3. Are you mobilized? ____ No
____ Yes Date (mm/dd/yy) that you were mobilized: _____
4. Are you deployed? ____ No
____ Yes Date (mm/dd/yy) you were deployed: _____
5. Your state of residence or domicile. _____
Provide a copy of a driver's license, voter registration card, or Leave and Earning Statement.
6. Where are you stationed? _____
7. Provide a copy of the title(s) to the subject vehicle(s).
(Note: Effective January 1, 2003, titles for vehicles subject to liens or security interests are held in electronic format by the Kansas Department of Revenue, Division of Vehicles. If this affects your vehicle and you cannot provide a copy of a paper title, please provide a copy of another document showing the date you acquired the subject vehicle, such as your first registration receipt showing a "Purch/To KS" date or a dated bill of sale.)
8. Where is/are the subject vehicle(s) maintained? _____

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of Applicant

Printed Name and Title

State of _____
County of _____

This instrument was acknowledged before me on _____ by _____.

Seal

Signature of Notary Public

My appointment expires: _____

Applicant Name: _____

Docket No. _____

**Addition to Exemption Application
Community Housing Development Organizations
K.S.A. 79-201z**

1. Provide a copy of the Articles of Incorporation and Bylaws.
2. Provide a copy of the Certificate of Good Standing issued by the Secretary of State demonstrating that the organization is currently active and in good standing.
3. Provide evidence from the Kansas Housing Resources Corporation recognizing the owner and operator as a community housing development corporation.

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Signature of Applicant

State of _____
County of _____

This instrument was acknowledged before me on _____ by _____.

Seal

Signature of Notary Public

My appointment expires: _____