

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: _____

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.