

BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS

ECONOMIC DEVELOPMENT EXEMPTION
(Article 11, Section 13 Kansas Constitution)

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. _____-EDX

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. Describe specifically the nature of your business. Copies of company brochures may be attached.

4. Will the property be used to:

- (A) manufacture articles of commerce;
 (B) conduct research and development; or
 (C) store goods or commodities that are sold or traded in interstate commerce.

5. Is any of the subject property to be used in a poultry confinement facility, a rabbit confinement facility, or swine production facility? If yes, list which property will be used for any of the above listed purposes.

6. Has a previous application for exemption of the subject property been submitted to the Court? No

Yes Years @ issue: _____ COTA Docket No. _____

7. Has a previous application for exemption for other property that you own or have owned been submitted to the Court? No

Yes Years @ issue: _____ COTA Docket No. _____

8. Leased Property-

List all property leased or under lease-purchase and enclose a copy of all lease or lease-purchase agreements. (K.S.A. 79-221)

- (A) Does the lessor have a 51 percent, or greater, ownership interest in the lessee's business?
(Provide evidence of ownership interest)
- (B) Does the lessee have a 51 percent, or greater, ownership interest in the lessor's business?
(Provide evidence of ownership interest)
- (C) Is the lessor a community-based not-for-profit economic development corporation organized under the laws of this state which is exempt from federal income taxation pursuant to paragraph (4) and (6) of subsection (c) of section 501 of the Internal Revenue Code? If yes, submit a copy of the Section 501(c)(4) or (6) letter from the federal government.

9. New Business-

(If new business, answer questions 9a through 9g)

- a. Is the business new to the city, county, or state?
- b. If not new to Kansas, provide the city and county where the business was located previously;

- c. The date the business commenced operations: _____
- d. The number of jobs actually created as a result of the business commencing operations: _____
- e. For real property, is the subject property an existing facility or newly constructed facility?
- f. If it is new construction, the cost of acquisition in the following categories?

Land	\$ _____
Improvements	\$ _____
Personal Property	\$ _____
Property exempt pursuant to K.S.A. 79-223	\$ _____

- g. If it is new construction, date construction commenced and ended: _____

10. Expansion of Existing Business-

(If this is an expansion of an existing business, answer questions 10a through 10d)

- a. The completion date of the expansion: _____
- b. The number of new jobs actually created by the expansion and the date(s) they were created: _____
- c. The acquisition costs for the expansion in the following categories:

Land	\$ _____
Improvements	\$ _____
Personal Property	\$ _____
Property exempt pursuant to K.S.A. 79-223	\$ _____

- d. If it is new construction, date construction commenced and ended: _____

11. Enclose:

- a. The copy of the governing body's adopted policies and procedures for granting and monitoring exemptions.
- b. The prepared cost-benefit analysis, which includes the effect of granting the exemption on state revenue.
- c. Proof of publication of the notice of the public hearing concerning the granting of the economic development exemption and attach a publisher's affidavit showing publication at least 7 days prior to the hearing.
- d. A copy of the letter of notice of public hearing sent to the governing body of any city or county and unified school district within which the subject property is located.
- e. A copy of the ordinance or resolution adopted by the local governing body granting the economic development exemption.
- f. If locating from one city or county to another within this state, provide evidence that the business has received approval from the Secretary of the Department of Commerce prior to qualifying for the exemption. (Relocation is necessary to prevent business from locating outside this state.)

12. Did you receive assistance from the Kansas Department of Commerce? ____ Yes ____ No

13. 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

If the applicant's statement does not represent a complete picture of the situation, set out the facts as you found them at the time of your examination and investigation.

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: _____

ECONOMIC DEVELOPMENT EXEMPTION
INSTRUCTIONS

(For assistance, contact the Kansas Department of Commerce (785) 296-5298)

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.
2. 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.
3. 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 State 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 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.