

BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS

PAYMENT UNDER PROTEST-ILLEGAL LEVY  
(K.S.A. 79-2005)

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: \_\_\_\_\_

Small Claims Division:\_\_\_\_ or Regular Division: \_\_\_\_\_

Property at issue:

Real Property---Street address, city:\_\_\_\_\_

Personal Property---Description: \_\_\_\_\_

(For State of Kansas use only)

DOCKET NO. \_\_\_\_\_-PR

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. Taxes paid: 1<sup>st</sup> half \_\_\_\_\_ 2<sup>nd</sup> half \_\_\_\_\_ Full \_\_\_\_\_
2. Are taxes paid by a mortgage company, bank or savings & loan? Yes \_\_\_\_\_ No \_\_\_\_\_
3. Please indicate:

(1) Taxing District Name or Number	(2) Fund Name	(3) Taxing District Mill Levy Rate	(4) Taxpayer's Proposed Mill Levy

Explain why you believe the mill levy is illegal:

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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: \_\_\_\_\_

ILLEGAL MILL LEVY  
INSTRUCTIONS

1. You may protest your taxes only if you did not file an equalization appeal on the valuation of the same property for the same tax year. If you have protested your first half payment of taxes, you may not protest your second half payment.
2. Complete the tax protest form and file a copy with the County Treasurer's Office on or before December 20. (If at least one-half (1/2) of the taxes are paid by an escrow agent, a protest of the taxes must be filed no later than the following January 31.) If taxes are paid after these deadlines, any protest of the taxes must be filed at the time the taxes are paid.
3. All single-family residential property appeals are required to be filed with the Small Claims and Expedited Hearings Division (referred to as "Small Claims"), unless the property is devoted to agricultural use. Owners of other types of property that meet certain statutory requirements may choose to file with the Small Claims Division. You may elect to file your appeal with the Small Claims Division only if the property is valued by the County less than \$2,000,000 and is not classified as agricultural use.
4. The County Treasurer will forward the appeal directly to the Court of Tax Appeals. No informal hearing will be scheduled with the County Appraiser.
5. 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/](http://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 filing fee is to be filed with the County Treasurer. The County Treasurer will forward the application to the Court of Tax Appeals.**