

BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS

INDUSTRIAL REVENUE BOND 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. \_\_\_\_\_-IRBX

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 detailed description of all improvements, and attach a copy of the deed.

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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.)

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3. Provide the lessee's:

Company Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone #: \_\_\_\_\_  
Company Contact: \_\_\_\_\_

4. The Informational Statement required pursuant to K.S.A. 12-1744a, and amendments thereto, must be on file before an exemption can be considered. Provide the filing number assigned to that statement by the Court of Tax Appeals. \_\_\_\_\_

5. Indicate the issuance date of the IRBs: \_\_\_\_\_

6. Indicate the total principal amount issued in IRBs.        \$ \_\_\_\_\_

Of this total, how much in bond funds was expended to acquire, purchase, remodel, etc., in each of the following categories?

Land	\$ _____
Improvements	\$ _____
Machinery, Equipment	\$ _____
Property exempt	
pursuant to K.S.A. 79-223	\$ _____
Other (describe)	\$ _____
_____	\$ _____
<b>TOTAL SPENDING</b>	<b>\$ _____</b>

7. Indicate the total cost from all sources of acquiring, purchasing, remodeling or renovating this property (by category):

Land	\$ _____
Improvements	\$ _____
Machinery, Equipment	\$ _____
Property exempt	
pursuant to K.S.A. 79-223	\$ _____
Other (describe)	\$ _____
_____	\$ _____
<b>TOTAL SPENDING</b>	<b>\$ _____</b>

8. Indicate whether the lessee is a corporation, a partnership, a limited liability company, etc.  
\_\_\_\_\_
9. Describe specifically the nature of lessee's business. Copies of company brochures may be attached.  
\_\_\_\_\_  
\_\_\_\_\_
10. Describe specifically the use of the property financed by the IRBs.  
\_\_\_\_\_  
\_\_\_\_\_
11. Is the bond-funded property at issue located in a Redevelopment Project Area as defined by K.S.A. 12-1770 *et seq*?      \_\_\_\_No      \_\_\_\_Yes
12. Is the subject property, or any portion of it, used in a retail enterprise, poultry confinement facility, rabbit confinement facility, or swine production facility? \_\_\_\_No      \_\_\_\_Yes  
If yes, list all property used for any of the above listed purposes.  
\_\_\_\_\_
13. Has a previous application for exemption pursuant to K.S.A. 79-201a, or Article 11, §13 of the Kansas Constitution of the subject property been submitted to the Court? \_\_\_\_No  
\_\_\_\_Yes Years @ issue: \_\_\_\_\_ COTA Docket No.: \_\_\_\_\_
14. Has a previous application for exemption pursuant to K.S.A. 79-201a, or Article 11, §13 of the Kansas Constitution for other property been submitted to the Court? \_\_\_\_No  
\_\_\_\_Yes Years @ issue: \_\_\_\_\_ COTA Docket No.: \_\_\_\_\_
15. Enclose:
- a. The prepared cost-benefit analysis, which includes the effect of granting the exemption on state revenues.
  - b. Proof of publication of the notice of 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.
  - c. 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.
  - d. A copy of the ordinance or resolution adopted by the local governing body authorizing issuance of the IRBs.
  - e. A copy of any lease or payment in lieu of tax agreements.
16. Did you receive assistance from the Kansas Department of Commerce? \_\_\_\_Yes \_\_\_\_No
17. 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
- 4. What was the total appraised valuation of the subject property as of January 1<sup>st</sup> of the year after the IRBs were issued? \$ \_\_\_\_\_
- 5. What was the appraised valuation of the existing property prior to the IRB statement? \$ \_\_\_\_\_
- 6. What is the mill levy for the subject property for the coming year (if set) or for the current year?  
Year \_\_\_\_\_ Mill Levy \_\_\_\_\_

Comments:

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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 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: \_\_\_\_\_

INDUSTRIAL REVENUE BOND 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. If the subject property is leased, the lessee can **not** 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/](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 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.**