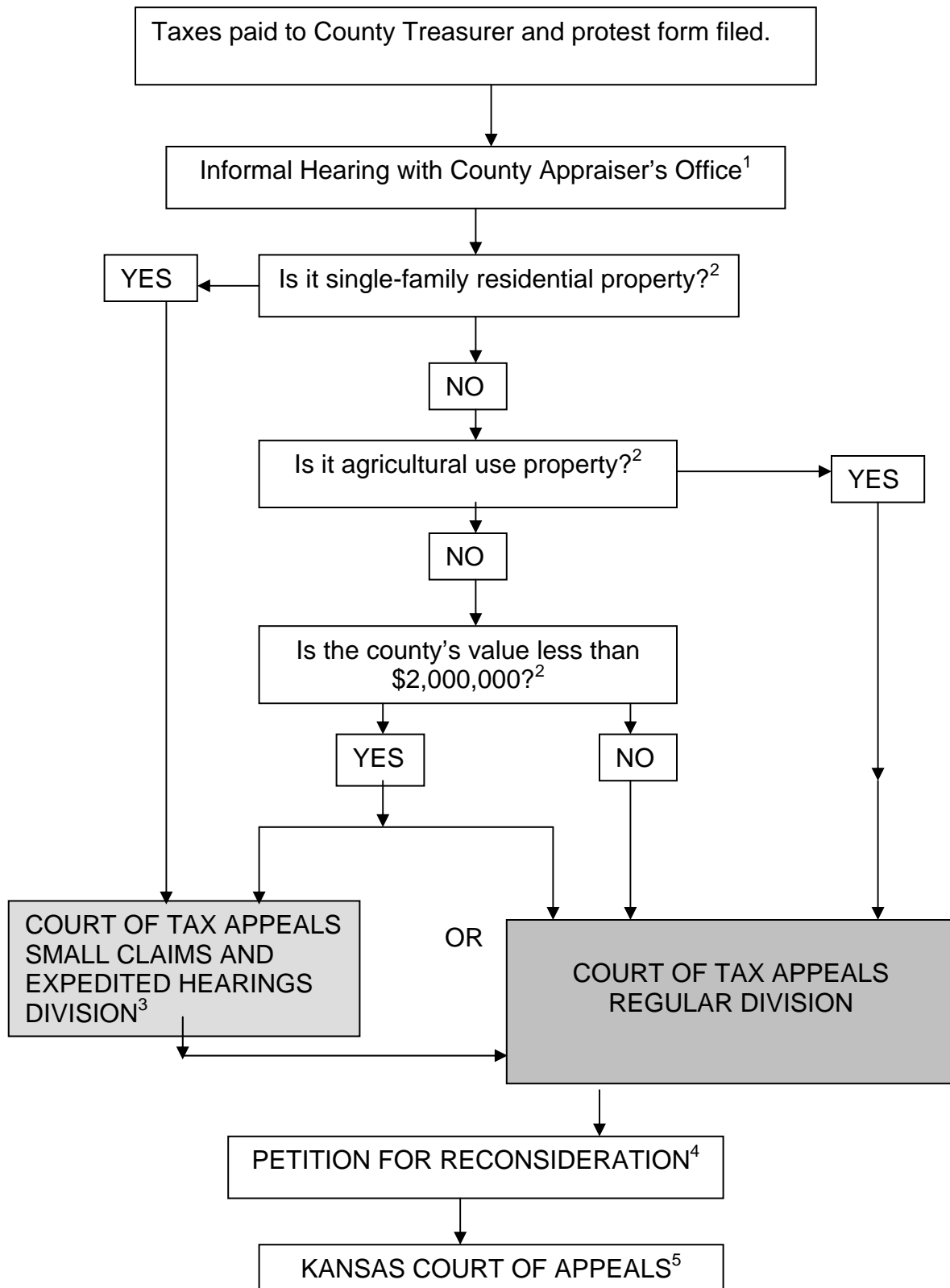


**PAYMENT OF AD VALOREM TAXES UNDER PROTEST**  
(Pursuant to K.S.A. 79-2005)



<sup>1</sup> Appeal from Informal Hearing results must be filed within 30 days [K.S.A. 79-2005]  
<sup>2</sup> Small Claims and Expedited Hearings Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f]  
<sup>3</sup> An appeal from the Small Claims and Expedited Hearings Division to COTA must be filed within 30 days [K.S.A. 74-2438]  
<sup>4</sup> Petition for reconsideration must be filed with COTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]  
<sup>5</sup> Judicial Review of COTA decision must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 77-601 et seq. and 74-2426]