

BEFORE THE BOARD 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 Board with either an Entry of Appearance or a current Declaration of Representative form approved by the Board of Tax Appeals. Tax Representatives are **not permitted** to sign applications filed with the Board.

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 (mm/dd/yyyy) you acquired ownership of subject property: _____
Date (mm/dd/yyyy) the property was first used for exempt purposes: _____
Date (mm/dd/yyyy) you are requesting the exemption to begin: _____
Date (mm/dd/yyyy) 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. 79-201 Seventh---Parsonage
TX Addition 79-201 Seventh

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. 94-5-8. Checks or money orders should be made payable to the Board of Tax Appeals. For information regarding fees with the Board of Tax Appeals, visit www.kansas.gov/bota/ or contact the Board 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 Board of Tax Appeals.

Applicant Name: _____

Docket No.: _____

**Addition to Exemption Application
Vehicles**

1. Provide a copy of the title(s) to the subject vehicle(s).
(Note: Effective January 1, 2003, titles for vehicles subject to liens or security interests are held in electronic format by the Kansas Department of Revenue, Division of Vehicles. If this affects your vehicle and you cannot provide a copy of a paper title, please provide a copy of another document showing the date you acquired the subject vehicle, such as your first registration receipt showing a "Purch/To KS" date or a dated bill of sale.)
2. Where is/are the vehicle(s) housed when not in use?

3. If the vehicle(s) is/are kept at an individual's home, please explain why.

4. What percentage of the time is/are the vehicle(s) used for personal use? _____
5. Do the operators of the vehicle(s) own personal vehicles that they drive to and from work?
____ Yes ____ No
6. Is/are the vehicle(s) considered in any way to be compensation for salary?
____ 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: _____

Property Tax Exemptions

Nonprofit, Charitable, Church, School & Humanitarian

<u>Exemption Law</u>	<u>Explanation</u>
K.S.A. 79-201 First	Property used for public worship or school district purposes
K.S.A. 79-201 Second	Property used for literary, educational, scientific, religious, benevolent or charitable purposes
K.S.A. 79-201 Third	Moneys, credits of universities, colleges, academies or other public schools; or religious, literary, scientific or benevolent and charitable entities
K.S.A. 79-201 Fourth	Reserve or emergency funds of Kansas fraternal benefit societies
K.S.A. 79-201 Fifth	Buildings of private nonprofit universities or colleges owned and operated as student union buildings, presidents' homes and student dormitories
K.S.A. 79-201 Sixth	Property used by Kansas college or university alumni association to provide accommodations, services to the college, university, alumni, staff or faculty
K.S.A. 79-201 Seventh	Parsonages
K.S.A. 79-201 Eighth	Property used by veterans organizations for clubhouse, meetings, memorial hall (land limited to two acres)
K.S.A. 79-201 Ninth	Property used by nonprofit entity exempt under §501(c)(3) of I.R.C. for humanitarian services
K.S.A. 79-201 Tenth	Convents, monasteries and similar religious residences
K.S.A. 79-201a Twelfth	Student union buildings or dormitories erected under the authority of K.S.A. 76-6a01
K.S.A. 79-201a Thirteenth	Buildings & facilities at educational institutions funded by revenue bonds under the authority of K.S.A. 76-6a13
K.S.A. 79-201a Eighteenth	Building used primarily for industrial training or academic/vocational education under contract with private industry and located upon site owed, leased, or acquired by school.
K.S.A. 79-201a Nineteenth	Building and site used by technical/academic/vocational education school which is owned by the school and operated as a student union or dormitory
K.S.A. 79-201b First	Property of not-for-profit hospital as defined by K.S.A. 75-425 used for hospital purposes
K.S.A. 79-201b Second	Property of not-for-profit entity used for adult care home as defined by K.S.A. 39-923. Lowest feasible cost requirement must be satisfied.
K.S.A. 79-201b Third	Property of not-for-profit entity used for private children's home as defined by K.S.A. 75-3329. Lowest feasible cost requirement must be satisfied.
K.S.A. 79-201b Fourth	Property of not-for-profit entity used for housing elderly and handicapped persons of limited or lower income, or used for cooperative housing financed under 12 U.S.C.A. 1701 or 42 U.S.C.A 1437, and defined by §236 or 221(d)(3) of the national housing act and approved by H.U.D.
K.S.A. 79-201b Fifth	Property of not-for-profit entity used for housing elderly persons. Lowest feasible cost requirement must be satisfied
K.S.A. 79-201b Sixth	Property of not-for-profit entity used for group housing of mentally ill or retarded and other handicapped persons. Lowest feasible cost requirement must be satisfied.

