

**INSTRUCTIONS FOR FILING AN EQUALIZATION APPEAL**  
**(In Counties without Hearing Officer Panels)**

If you disagree with the results of your meeting with the County Appraiser, you have **30 days** from the mailing date of this notification within which to file an appeal, with either the regular division or the small claims division of the board of tax appeals. Effective July 1, 2000, **all single-family residential property appeals are required to be filed with the Small Claims Division**, unless the property is devoted to agricultural use. See below.

**YOU MUST FILE WITH THE COUNTY CLERK & THE COUNTY APPRAISER A COPY OF ANY APPEAL YOU FILE WITH THE STATE BOARD OF TAX APPEALS.**

**Your appeal to the State Board of Tax Appeals must include the following:**

- a. This original notification of results form completed at the bottom of both sides.
- b. A copy of an Entry of Appearance or current Declaration of Representative form, if you are to be represented by an attorney or other individual.
- c. The applicable filing fee (s) required by K.A.R. 94-5-8. Checks or money orders should be made payable to the Board of Tax Appeals. For information regarding filing fees with the State Board of Tax Appeals, visit [www.kansas.gov/bota](http://www.kansas.gov/bota) or contact the Board at (785) 296-2388. The county appraiser's office also has fee schedules available.

If the above documentation is not received by the State Board of Tax Appeals **within the required time frame**, your appeal will be dismissed. The State Board of Tax Appeals will notify you and the county of the date and time for hearing of this appeal.

**IF YOU APPEAL TO EITHER THE SMALL CLAIMS DIVISION OR REGULAR DIVISION OF THE STATE BOARD OF TAX APPEALS, SUBMIT ALL REQUIRED DOCUMENTATION TO:**

**KANSAS BOARD OF TAX APPEALS**  
**EISENHOWER STATE OFFICE BUILDING**  
**700 S.W. Harrison St., STE 1022 TOPEKA, KS 66603**  
**Tele. (785) 296-2388 Fax No. (785) 296-6690**

**Please check the correct appeal level either Small Claims or Regular Division or Supplemental Informal Appeal:**

     **SMALL CLAIMS DIVISION**-Effective July 1, 2000, owners of single-family residential property must file with the Small Claims Division. Small Claims cases are heard by one hearing officer and your hearing will be held in the county where the property is located, or in an adjacent county. If you are not satisfied with the decision of the Small Claims hearing officer, you may appeal that decision to the Regular Division of the Board of Tax Appeals.

     **Check here if you prefer to have your Small Claims appeal by telephone**

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 at less than \$3,000,000 and is not classified as agricultural use. The Small Claims Division does not have the statutory authority to hear appeals on property devoted to agricultural use.

     **REGULAR DIVISION OF THE BOARD OF TAX APPEALS**-Regular Division hearings are conducted in the Board's hearing rooms in Topeka by one or more of the three members of the Board

You **must** file with the Regular Division of the Board of Tax Appeals if:

1. The property which is the subject of this appeal is classified as "agricultural use" property; or
2. The property that is the subject of this appeal is not single-family residential property and is valued by the county at \$3,000,000 or more.

     **Supplemental Informal Appeal pursuant to K.S.A. 79-1496**

This level allows you to file a third-party fee simple appraisal performed by a Kansas certified general real property appraiser that reflects the value of the property as of January 1 of the same tax year being appealed with the county appraiser within 60 days from the mailing date of this notification. The county appraiser has 15 days after the timely receipt of the appraisal to review and consider the appraisal in the determination of the valuation or classification of the property and mail a supplemental notice of final determination. If you are not satisfied by the final determination, you may file an appeal to the Board of Tax appeals within 30 days from the mailing date of the supplemental notice.

Rev (3/1/2018)