

MINUTES OF THE HOUSE COMMITTEE ON TAXATION

The meeting was called to order by Chairman Edmonds at 9:00 a.m. on February 12, 2002 in Room 519-S of the Capitol.

All members were present except: Representative Kirk, excused
Representative T. Powell, excused

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor
Winnie Crapson, Secretary

Conferrees appearing before the Committee: Tony Folsom, Kansas Board of Tax Appeals

Others Attending: See attached list.

Tony Folsom, Executive Director/General Counsel of the Kansas Board of Tax Appeals, presented the following testimony concerning the appeals process:

Attachment #1 - Explanation of the Equalization and Payment Under Protest Appeal Processes
Attachment #2 - Outlines of Equalization Appeals
Attachment #3 - History of Small Claims Legislation
Attachment #4 - Costs Associated with Small Claims Division
Attachment #5 - Current Small Claims Hearing Officers' Backgrounds
Attachment #6 - Small Claims Complete Filings by Counties
Attachment #7 - Appeals of Small Claims to BOTA
Attachment #8 - Appeals of Small Claims to BOTA by County Breakout
Attachment #9 - Appeals of Small Claims to BOTA by Taxpayer Breakout
Attachment #10 - Appeals of Small Claims to BOTA by Other Breakout
Attachment #11 - Decisions Rendered with Definitions
Attachment #12 - Caseload Reports

Mr. Folsom testified the Small Claims process was put into effect in January, 1999. There is a difference in process between counties; seventy counties have Hearing Officer Panels, the others do not. Sedgwick is the largest county with a Hearing Officer Panel.

He explained Attachment #2 consisting of flowcharts and outlines of Equalization Appeals both with and without Hearing Officer Panel (pages 1-3); Payment of Ad Valorem Taxes Under Protest (page 4); Request for Exemption from Taxation (page 5); Industrial Revenue Bond Exemption or Economic Development Bond Exemption (page 6); Tax Grievances (page 7); and Appeals from the Decision of the Department of Revenue, Division of Taxation (page 8).

If not satisfied with the decision of the Hearing Officer Panel, the taxpayer can choose to go to Small Claims or to the regular Division. Small Claims does not have jurisdiction over agricultural property. If it is determined Small Claims does not have jurisdiction over a claim, it is transferred to the regular Division. In a typical year of cases regarding equalization 2400-2700 are handled by Small Claims; 1500-1700 by the regular Division; and 350-450 cases of Payment of Ad Valorem Taxes under Protest are handled by Small Claims and about 1,000 by the regular Division.

Page 8 of Attachment #2 provides flow chart for Appeals from the Decision of the Department of Revenue.

Statutory provisions for Small Claims Division are set out on pages 2 and 3 of Attachment #3. Although no qualifications for the Hearing Officer are set forth in the Statute, the Board does require that they must pass Appraiser courses 1 and 2 and a session on property tax law sponsored by Property Valuation or by the Board.

CONTINUATION SHEET

K.S.A. 1999 Supp. 74-2433 f, Subsection (f) provides that the Small Claims hearing is to be informal and that no transcript of the hearing is to be kept. Subsection (g) provides that decisions rendered in equalization and payment under protest appeals shall include a written explanation of the reasoning upon which the decision is based, that all documents provided by the parties are to be returned and are not a permanent part of the Board's permanent record, and that documents provided to hearing officers are confidential and may not be disclosed except as otherwise provided. If it is an open meeting, it is difficult for them to submit their documents and keep them confidential. When the matter goes to the regular Division they must start over.

Mr. Folsom testified that there are problems getting Hearing Officers to specifically explain in writing what the decision is based upon, making it hard to know how they arrived at the decision. There is no presumption in favor of the county appraiser with respect to the validity and correctness of the county's valuation of the property.

Initially there were some problems with the appointment of Hearing Officers and determination of their compensation (Section c, page 4 of Attachment #3). Pay was \$25 per hour until it was increased to \$35 a year ago. Some individuals contacted have said they would need \$100 an hour to serve as hearing officer.

Section d, page 4, Attachment #3 clarifies that taxpayers may appeal to Small Claims in lieu of appealing to the Hearing Officer Panel, subject to jurisdictional requirements. The statute was amended in 1999 to allow counties to decide whether or not they will have a Hearing Officer Panel (Attachment #3, page 4).

Small Claims does not have the authority to hear and decide appeals involving land devoted to agricultural use, but does have the authority with regard to appeals involving farmsteads, rural residential properties and agricultural buildings; so farmstead and agricultural use land are considered by the regular Division at the same time.

The Board of Tax Appeals organizational chart (page 5 of Attachment #3) lists four individuals for Small Claims. This is seasonal for about five months of the year and three of them are then transferred to the regular Division.

Mr. Folsom called attention to the fact that Attachment #4, Costs Associated with Small Claims Division, does not include costs when a staff attorney serves as a Hearing Officer, thus costs were less in FY 2001 because staff attorneys were utilized more than in FY 2000. It is difficult to accurately allocate what Small Claims actually costs because personnel are shifted back and forth.

Since January 1, 1999 the majority of the Small Claims (41%) are out of Johnson County with 44% from the counties of Butler, Douglas, Leavenworth, Reno, Saline, Sedgwick, Shawnee and Wyandotte.

Attachment #5 lists backgrounds of Hearing Officers. Three current county appraisers serve as Hearing Officers. They are used primarily in western Kansas where there has been difficulty getting Hearing Officers. Current or former Appraisers are not allowed to hear appeals in the county where they have served as an appraiser.

Small Claims Filings by County are shown on Attachment #6. Mr. Folsom noted that if Sedgwick County did not have a Hearing Officer Panel, the number of their Small Claims would probably be the same as Johnson County.

The report of Appeals to BOTA (Attachment #7) indicates 30% of Small Claims cases get appealed and that in calendar year 2000 there were 46. Attachment #8 indicates there were 380 appeals by counties in calendar year 2001. Of those, 250 parcels were appealed to Small Claims because they involved single family residential property, when parties met with the Hearing Officer agreements were made to pass it to Small Claims and is recorded as an appeal by a county, which is misleading. In Shawnee County there were twenty-one parcels relating to Lario Enterprises (Montara) and by agreement between the parties the actual appeal was by the County.

CONTINUATION SHEET

Appeals shown on Attachment #10 were primarily those which had been filed in the wrong division and were transferred .

Attachment #11 provides a record of decisions by the regular division, including partial grants and agreements between parties. 43% were either denied or dismissed for lack of jurisdiction. 5% were dismissed by the taxpayer. The numbers have stayed about the same when taking out the cases removed for lack of jurisdiction. Taxpayers are being granted some relief about 40% of the time.

Mr. Folsom noted that information was prepared indicating percentages denied and percentages where some relief was granted for current County Appraisers, former appraisers, and all other Hearing Officers without using their names. The same information was provided for cases before the regular division. It is difficult to say what percentage of the time someone should or should not be winning. Unfortunately we can't do anything about it when someone complains that taxes are too high but has no evidence to support re-evaluation.

Most filings in Small Claims are March through June with hearings April through August. This short time frame is one of the problems finding Hearing Officers. A practicing attorney or CPS may not want to be Hearing Officer for only five months, so Hearing Officers are usually retired individuals. Forty percent of the caseload is in Johnson County where for a two-month period there may be three or four hearings simultaneously to get the hearing within the 60-day time period.

Mr. Folsom said the frequent question: "Is Small Claims working?" is difficult to answer. He believes it is a relatively quick and easy process for taxpayers with hearings held locally and that taxpayers are receiving relief. Since these are adversarial procedures, unless an agreement is reached there will always be a "winner" and a "loser". Counties have had twelve to fourteen years to perfect their appraisal studies and while there are still some problems, the county appraisers seem to be doing a fairly good job.

In response to a question, Mr. Folsom said a good Hearing Officer is one who is impartial, listens to evidence, and makes a determination based on that evidence. Some Hearing Officers with high school education do a good job.

In the past the Hearing Officer was paid by the county and Small Claims was changed to provide that the state, not the county, paid the Hearing Officer. He was asked how the system might be changed, and responded that in the perfect world Hearing Officers would be on-staff state employees. This would be difficult because the activity is in only five months of the year.

There are twenty-one Hearing Officers now; there have been as many as thirty-seven. Hearing Officers have sometimes been pulled entirely in response to complaints. More staff attorneys are being utilized recently in part because of some of the complaints.

With reference to the difficulty of getting good people at the low hourly rate, Mr. Folsom was asked whether the Board had looked at raising the fee. He responded that an increase was requested last year from \$25 to \$35 an hour. He said most attorneys, CPAs, and fund appraisers would like \$100 an hour to be a Hearing Officer. Their contract is from January 1 to December 31.

One Hearing Officer is the only person in each hearing and no transcript is kept because it was the intent to have a quick and informal process. This is a problem only when there is a complaint about what is happening and no way to go back and check. Mr. Folsom said even if he had a transcript he would be careful not to dictate the decision because he believes Hearing Officers should be impartial.

A member of the Committee remarked that because nothing is recorded the documentation is not substantial which causes people to go on to the next appeal and asked if writing and documenting the report is part of the training. Mr. Folsom said while there is not a class on how to write a report, he meets with them every year and discusses what should be included in their reasoning and in the report. There have been appeals because the taxpayer did not understand how the Hearing Officer reached their conclusion and want an opportunity to tell it again.

CONTINUATION SHEET

Information submitted is returned to the party. The Statute indicates at the conclusion of the hearing the evidence is returned. Some Hearing Officers keep the evidence until they reach their decision.

Mr. Folsom responded to a question that 30% of appraisals in Small Claims are appealed which includes cases where the parties reach resolution through stipulations of agreement. He said he would provide information on the number of instances where the Board is overturning Small Claims.

A member of the Committee commented the documentation indicates Johnson County has a high number of appeals and asked if that would be an indication that property valuation there is out of step. Mr. Folsom said Johnson County has more parcels than other counties, and does not have a Hearing Officer Panel and has an active real estate market. Sedgwick County has a Panel so many of the appeals go there and he would expect more appeals for that reason.

A Committee member commented that if there were a recorder of facts present at the hearing it might make writing the report easier since the Hearing Officer cannot write and listen at the same time. Mr. Folsom said that had been considered but the thought was that it was an informal process and the Hearing Officer was to hear the evidence and make the decision. It would increase costs to have a recorder present.

In response to questions about Hearing Officers who recommend appeal to the Board, Mr. Folsom said some of those individuals are no longer Hearing Officers.

In discussion of Counties with Hearing Officer Panels, Mr. Folsom noted that at one time Counties of 10,000 had to have a Panel. That was changed to allow counties to elect to have or not have a Panel. Responding to a question, he said having a Hearing Officer Panel would reduce the number of appeals from Johnson County in Small Claims. That determination is made by the County Commission. He said there would probably not be a need to have both a Hearing Officer Panel and Small Claims. There are costs associated with the Hearing Officer Panel.

Asked the average cost of a Small Claims hearing, Mr. Folsom said the transfer of staff between the two divisions to handle the workload makes it difficult to determine total cost. Hearing Officer salary and expenses cost between \$25 and \$35 per hearing. There is always one staff member for the regular Division and can be up to five. Board members are paid the same amount as judicial court judges, about \$98,000 per year per Board member.

Comment was made that since there is a cost saving if the case is handled at the Hearing Officer Panel level, it would be possible to have a steno there to help the officer take the data. Mr. Folsom said it would also be possible to tape record the hearing, but that idea has been rejected because it might give the impression that the hearing is not confidential. There are no figures available on what the Hearing Officer Panel process costs Sedgwick, Sumner and Butler Counties.

If the Hearing Officer Panels were eliminated Small Claims would increase substantially.

Meeting adjourned at 10:30 a.m. Next meeting scheduled for February 13.

INFORMATIONAL PRESENTATION TO THE HOUSE TAXATION COMMITTEE
ON PROPERTY TAX APPEALS PROCESS AND THE
SMALL CLAIMS DIVISION OF THE BOARD OF TAX APPEALS
BY
TONY R. FOLSOM, EXECUTIVE DIRECTOR/GENERAL COUNSEL
KANSAS BOARD OF TAX APPEALS

THE EQUALIZATION AND PAYMENT UNDER PROTEST APPEAL PROCESSES

I. EQUALIZATION APPEALS

- a. Pursuant to K.S.A. 2001 Supp. 79-1460, the county appraiser is to notify each taxpayer in the county annually, on or before March 1st for real property, and May 1st for personal property, of the classification and appraised valuation of the taxpayer's property.
- b. If a taxpayer is not satisfied with the classification or appraisal of their **real property**, they may complain or appeal to the county appraiser within 30 days from the date the notification of valuation is mailed to the taxpayer. The deadline for appealing **personal property** classification or valuation is May 15th. K.S.A. 2001 Supp. 79-1448. The county appraiser, or the appraiser's designee, arranges to hold an informal meeting with the taxpayer. No informal meeting regarding real property is to take place after May 15th and no final determination shall be given after May 20th. K.S.A. 2001 Supp. 79-1448. The Director of Property Valuation has the authority to extend these deadlines. K.S.A. 79-1404 *Seventeenth*.

COUNTIES WITH A HEARING OFFICER PANEL

- c. If a taxpayer is not satisfied with the final determination of the county appraiser, they may appeal to the county hearing officer panel (HOP), if there is a HOP in the county where the property is located. In the alternative, the taxpayer may appeal to the Small Claims Division of the Board of Tax Appeals, if certain jurisdictional criteria is met. K.S.A. 2001 Supp. 74-2433f, 79-1448, 79-1606, 79-1611 and 79-1609.
- d. **If the subject property is single-family residential property**, the taxpayer has the option of either filing with the HOP or with Small Claims. Note that the taxpayer is required to either file with the HOP or Small Claims. There is no right to file an appeal directly from the informal decision to the Regular Division of the Board. If the taxpayer chooses the HOP and is not satisfied with the decision of the HOP, the next step is to the Small Claims Division of the Board. If the taxpayer chooses Small Claims, the next step in the appeals process is to the Regular Division of the Board.
- e. **If the subject property is not single-family residential property**, the taxpayer has the option to file an appeal of the informal decision with the HOP or to Small Claims, if certain jurisdictional criteria is met. The appeal may be to Small Claims only if the valuation shown on the Notice of Valuation is less than

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\$2,000,000 and it is not agricultural use property. If the taxpayer is not satisfied with the HOP decision they may appeal to Small Claims, if the jurisdictional requirements are met, or they may appeal to the Regular Division of the Board. If the taxpayer chooses Small Claims and they are not satisfied with the decision, the next step would be to the Regular Division of the Board.

COUNTIES WITHOUT A HEARING OFFICER PANEL

- f. If the taxpayer is not satisfied with the final determination of the county appraiser, they may appeal to Small Claims, if certain jurisdictional criteria is met, or to the Regular Division of the Board. K.S.A. 2001 Supp. 74-2433f, 79-1448, 79-1606, 79-1611 and 79-1609.
- g. **If the subject property is single-family residential property**, the taxpayer must file the appeal with the Small Claims Division. K.S.A. 2001 Supp. 74-2433f(b). If the taxpayer is not satisfied with the decision of the Small Claims Hearing Officer, the next step is to the Regular Division of the Board.
- h. **If the subject property is not single-family residential property**, the taxpayer may choose between Small Claims, if certain jurisdictional requirements are met, and the Regular Division of the Board. The taxpayer may appeal to Small Claims only if the valuation of the subject property as shown on the Notice of Valuation is less than \$2,000,000 and the property is not classified as agricultural use property. If the value is greater than \$2,000,000 or the property is agricultural land, the appeal has to be filed with the Regular Division of the Board. If the taxpayer appeals to the Small Claims Division and is not satisfied with the decision, the next step is to file an appeal with the Regular Division of the Board. K.S.A. 2001 Supp. 74-2433f.

II. PAYMENT UNDER PROTEST APPEALS

- a. Payment under protest appeals are governed by K.S.A. 2001 Supp. 79-2005. Pursuant to K.S.A. 2001 Supp. 79-2005(b), if a taxpayer commenced an equalization appeal pursuant to K.S.A. 2001 Supp. 79-1448, that same taxpayer is precluded from filing a payment under protest appeal of the valuation or assessment.
- b. The payment under protest appeal is to be filed with the county treasurer prior to December 20th, or at the time of paying the taxes. There is an exception that if the taxes are paid in full by an escrow or tax service agent, the appeal has to be filed no later than January 31st of the next year. If the appeal alleges that the valuation or assessment of the subject property is illegal, the county treasurer forwards a copy of the appeal to the county appraiser. The county appraiser within 15 days of receipt of the appeal schedules an informal meeting with the taxpayer or taxpayers' representative. Within 15 business days after the informal meeting, the county appraiser is to notify the taxpayer in the event the valuation is changed.

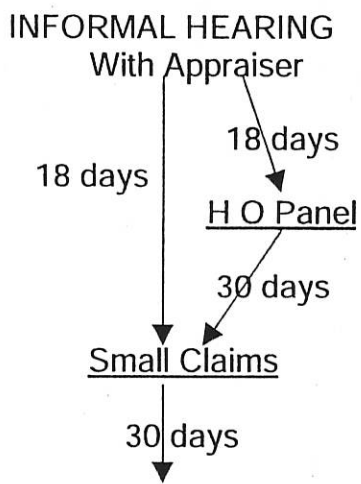
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- c. If the taxpayer is not satisfied with the decision of the county appraiser, an appeal may be made to the Small Claims Division, if certain jurisdictional requirements are met, or to the Regular Division of the Board.
- d. **If the subject property is single-family residential property**, the taxpayer must file the appeal with the Small Claims Division. K.S.A. 2001 Supp. 74-2433f(b). If the taxpayer is not satisfied with the decision of the Small Claims Hearing Officer, the next step is to the Regular Division of the Board.
- e. **If the subject property is not single-family residential property**, the taxpayer may choose between Small Claims, if certain jurisdictional requirements are met, and the Regular Division of the Board. The taxpayer may appeal to Small Claims only if the valuation of the subject property as shown on the Notice of Valuation is less than \$2,000,000 and the property is not classified as agricultural use property. If the value is greater than \$2,000,000 or the property is agricultural land, the appeal has to be filed with the Regular Division of the Board. If the taxpayer appeals to the Small Claims Division and is not satisfied with the decision, the next step is to file an appeal with the Regular Division of the Board. K.S.A. 2001 Supp. 74-2433f.

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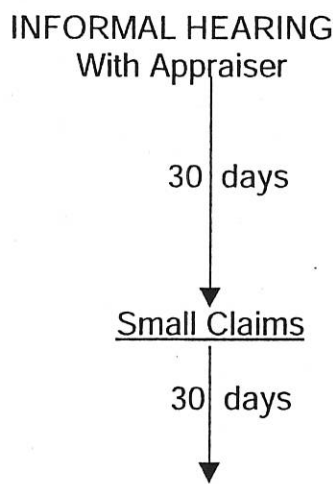
EQUALIZATION APPEALS

SINGLE FAMILY RESIDENTIAL WITH HEARING OFFICER PANEL



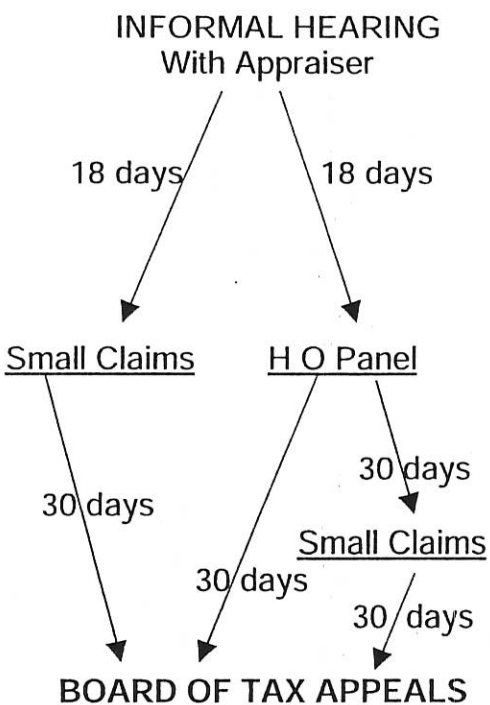
BOARD OF TAX APPEALS

SINGLE FAMILY RESIDENTIAL WITHOUT HEARING OFFICER PANEL



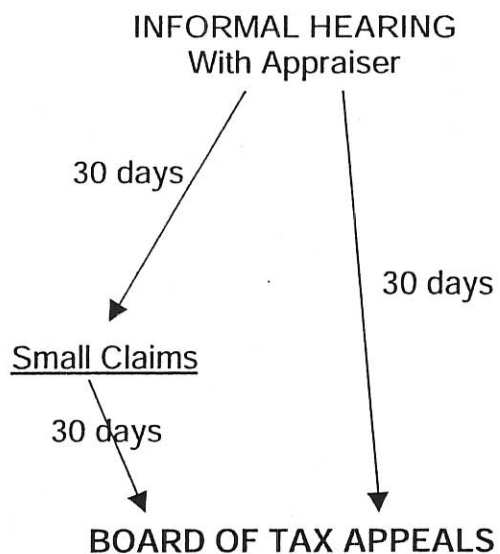
BOARD OF TAX APPEALS

ALL OTHER APPEALS WITH HEARING OFFICER PANEL



BOARD OF TAX APPEALS

ALL OTHER APPEALS WITHOUT HEARING OFFICER PANEL



BOARD OF TAX APPEALS

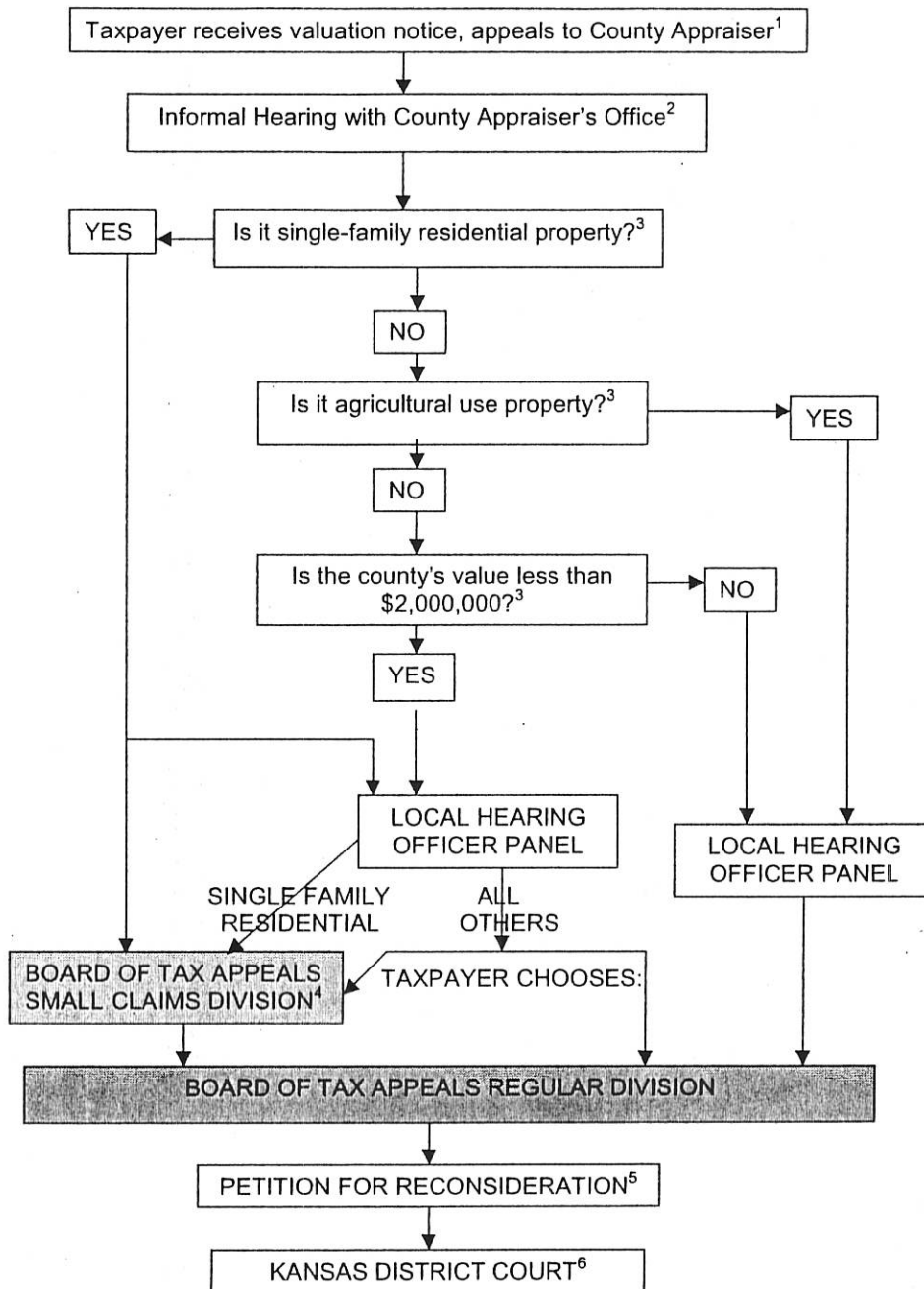
In counties with local Hearing Officer Panels, taxpayer has 18 days to appeal initial decision from informal hearing.

In counties without local Hearing Officer Panels, taxpayer has 30 days to appeal initial decision from informal hearing.

(Revised 7/00)

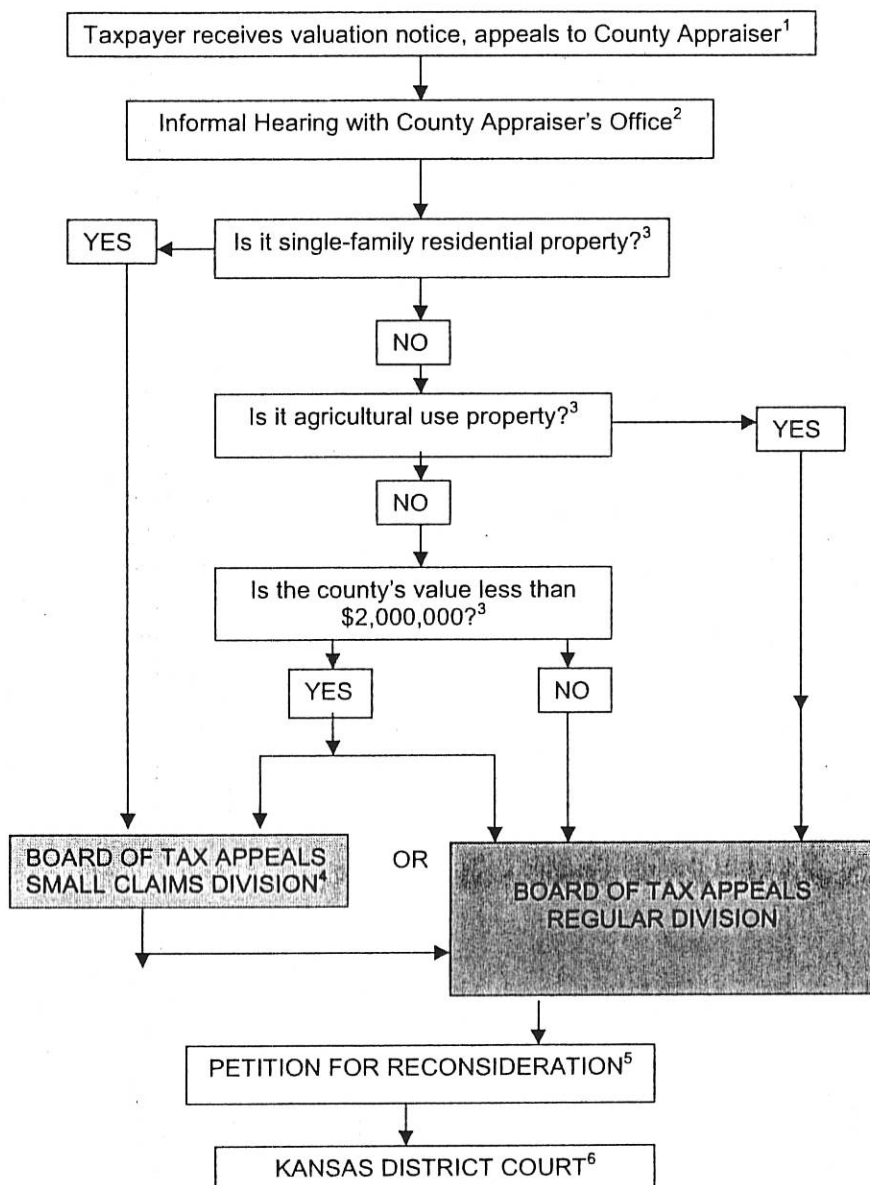
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**EQUALIZATION APPEALS
IN COUNTIES WITH LOCAL HEARING OFFICER PANELS**
(Pursuant to K.S.A. Chapter 79, Article 14 or 16)



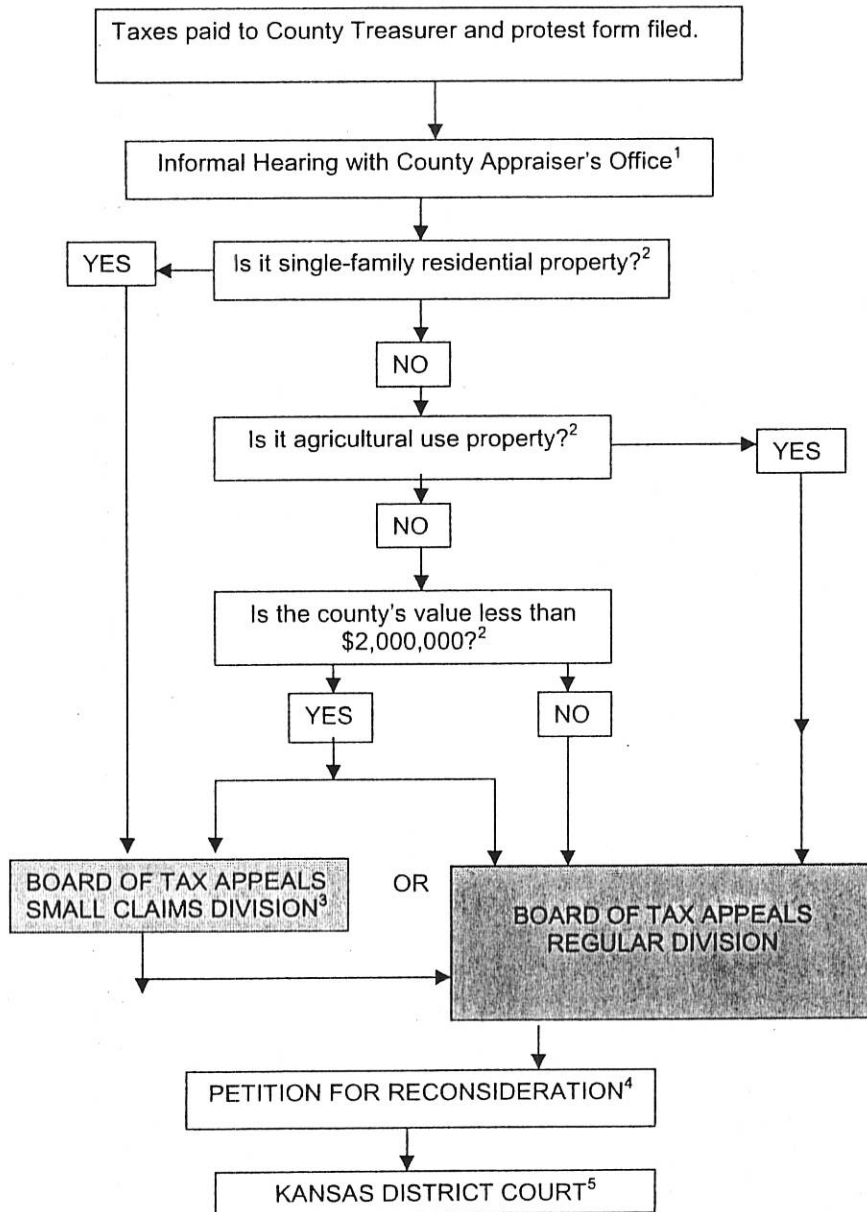
¹ Appeal must be filed with County Appraiser within 30 days [K.S.A. 79-1448]
² Appeal from Informal Hearing results must be filed within 18 days [K.S.A. 79-1606]
³ Small Claims Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f]
⁴ Appeal from Small Claims Division to BOTA must be filed within 30 days [K.S.A. 74-2438]
⁵ Petition for reconsideration must be filed with BOTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]
⁶ Judicial Review of BOTA decision must be filed with the District Court within 30 days [K.S.A. 77-601 et seq.]

EQUALIZATION APPEALS
WHERE NO LOCAL HEARING OFFICER PANEL IS AVAILABLE
(Pursuant to K.S.A. Chapter 79, Article 14 or 16)



¹ Appeal must be filed with County Appraiser within 30 days [K.S.A. 79-1448]
² Appeal from Informal Hearing results must be filed within 30 days [K.S.A. 79-1611 & 79-1609]
³ Small Claims Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f]
⁴ Appeal from Small Claims Division to BOTA must be filed within 30 days [K.S.A. 74-2438]
⁵ Petition for reconsideration must be filed with BOTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]
⁶ Judicial Review of BOTA decision must be filed with the District Court within 30 days [K.S.A. 77-601 et seq.]

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

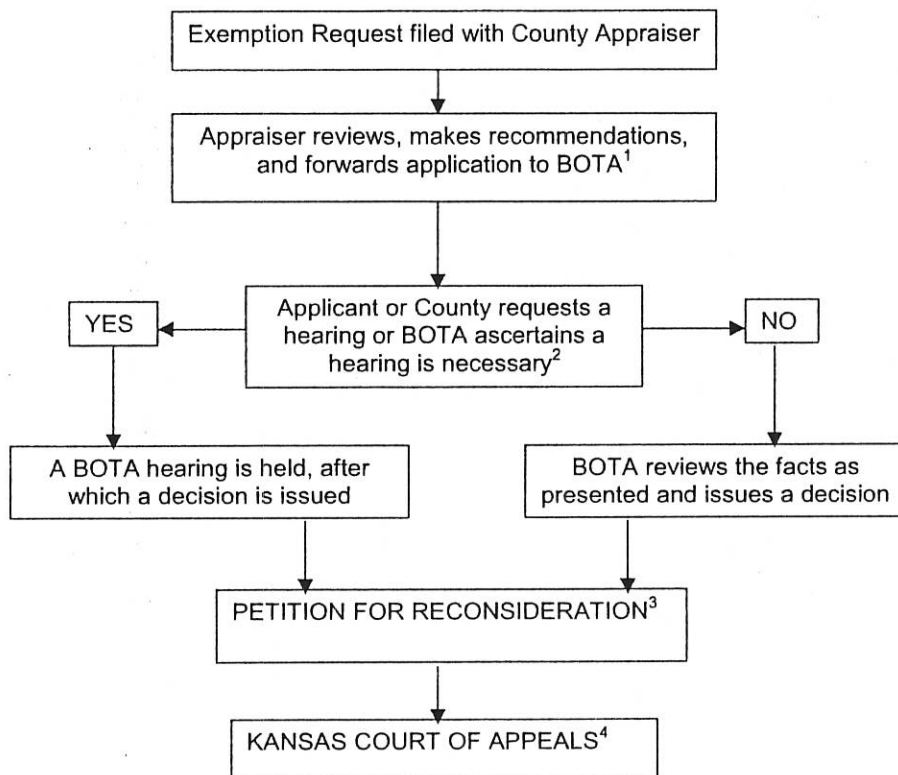


¹ Appeal from Informal Hearing results must be filed within 30 days [K.S.A. 79-2005]
² Small Claims Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f]
³ Hearings in Small Claims Division are held in county where taxpayer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

REQUEST FOR EXEMPTION FROM TAXATION

(Pursuant to K.S.A. 79-213)

[**Except** for Economic Development Bond and Industrial Revenue Bond Exemptions]



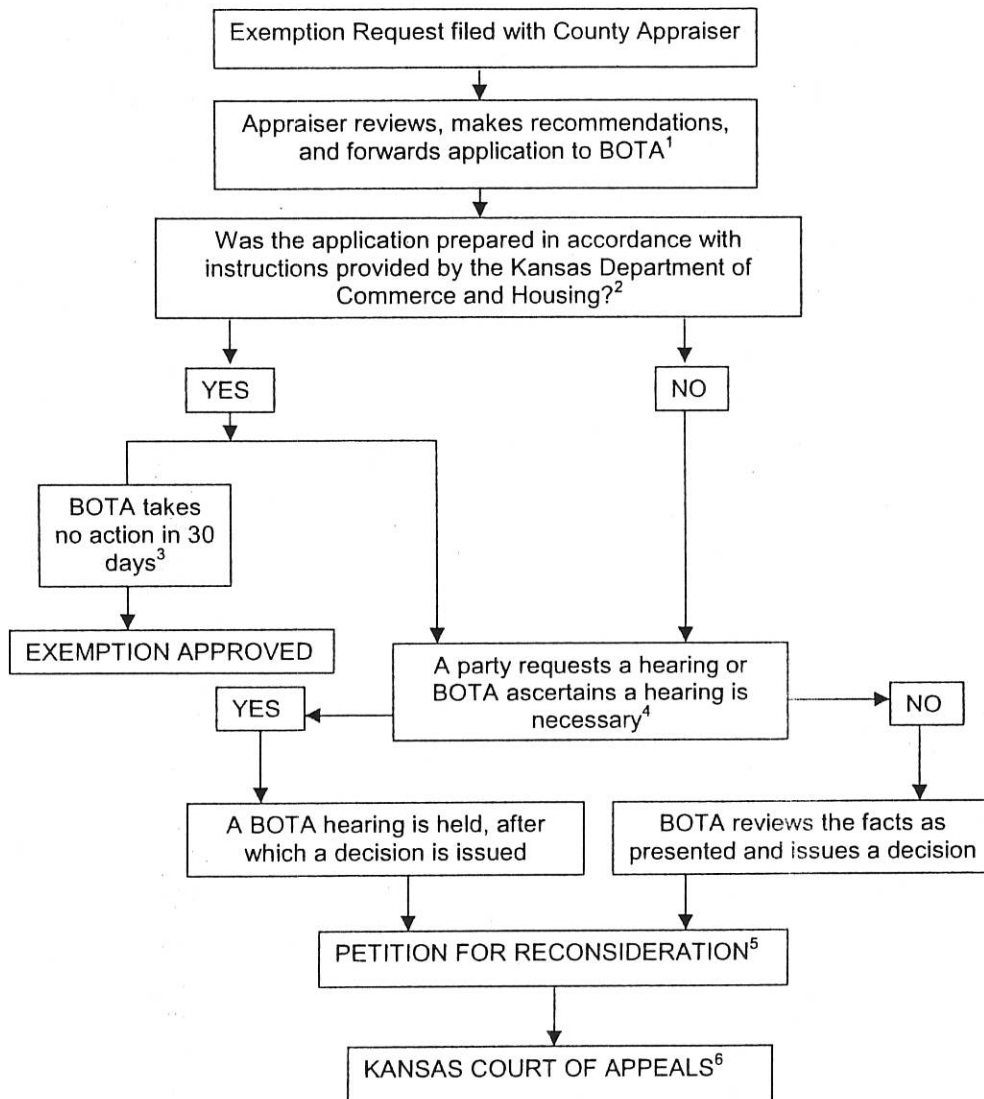
¹ A request for Exemption is filed with County Appraiser who makes a recommendation to grant or deny the exemption and forwards the application to BOTA [K.S.A. 79-213 (c), (d), (e)]

² A hearing must be held if it is requested by either party or if the Board needs additional testimony or documentation. [K.S.A. 79-213(g)]

³ Petition for reconsideration must be filed with BOTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]

⁴ Judicial Review of BOTA decisions in exemption requests must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 77-529]

INDUSTRIAL REVENUE BOND EXEMPTION
(Pursuant to K.S.A. 79-201a Second)
or
ECONOMIC DEVELOPMENT BOND EXEMPTION
(Pursuant to Article 11, Section 13 of the Kansas Constitution)



¹ Exemption is filed with County Appraiser who makes a recommendation to grant or deny the exemption and forwards the application to BOTA [K.S.A. 79-213 (c), (d), (e)]

² Dept. of Commerce and Housing is available to assist applicants through the process [K.S.A. 79-213(g)]

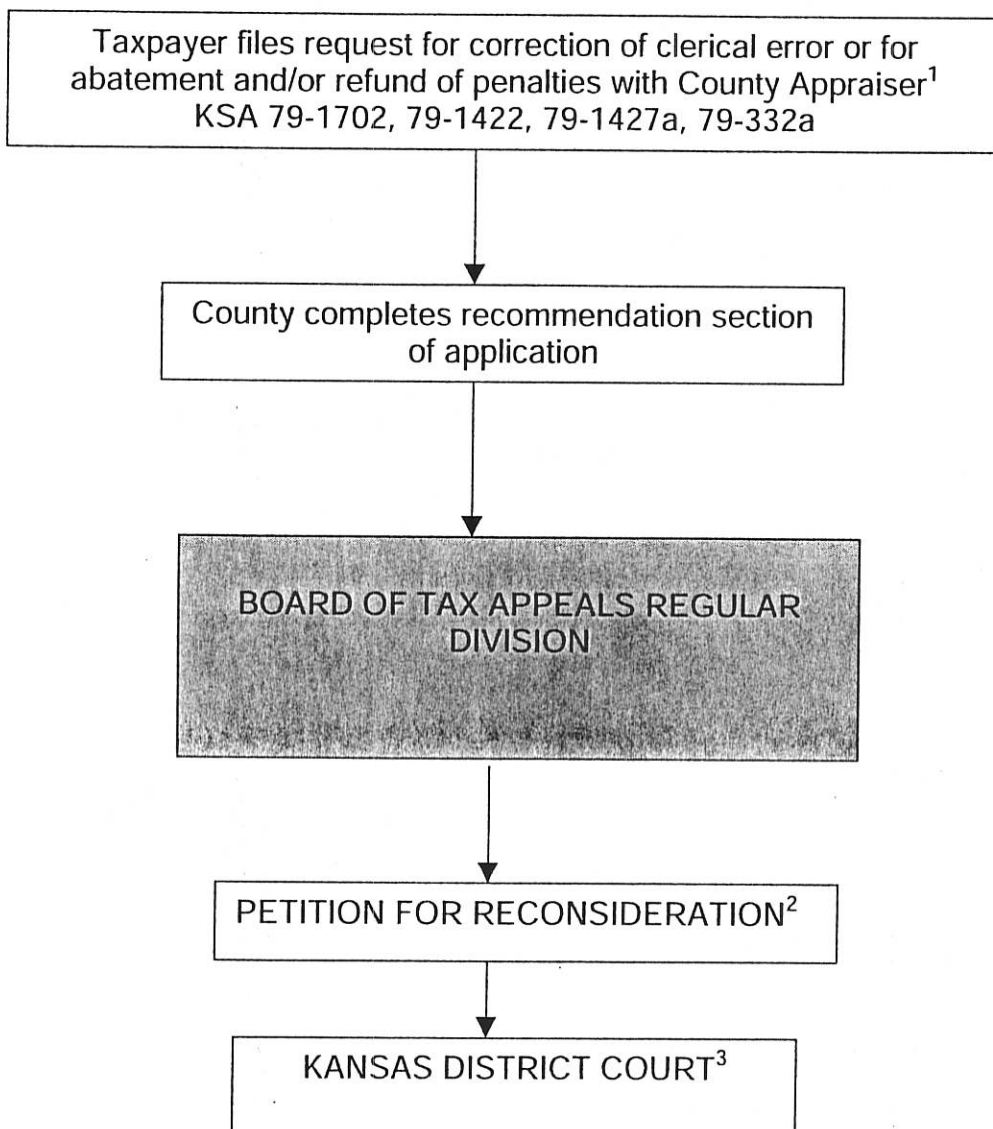
³ An application prepared with assistance from Commerce and Housing is deemed approved if not scheduled for hearing within 30 days of receipt of all necessary information [K.S.A. 79-213(g)]

⁴ A hearing must be held if it is requested by either party or if the Board needs additional testimony or documentation. [K.S.A. 79-213(g)]

⁵ Petition for reconsideration must be filed with BOTA within 30 days [K.S.A. 74-2426, 77-529, and 77-601 et seq.]

⁶ Judicial Review of BOTA decisions in exemption requests must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 74-2426 and 77-601 et seq.]

TAX GRIEVANCES
(Pursuant to K.S.A. Chapter 79, Article 14 and 17)

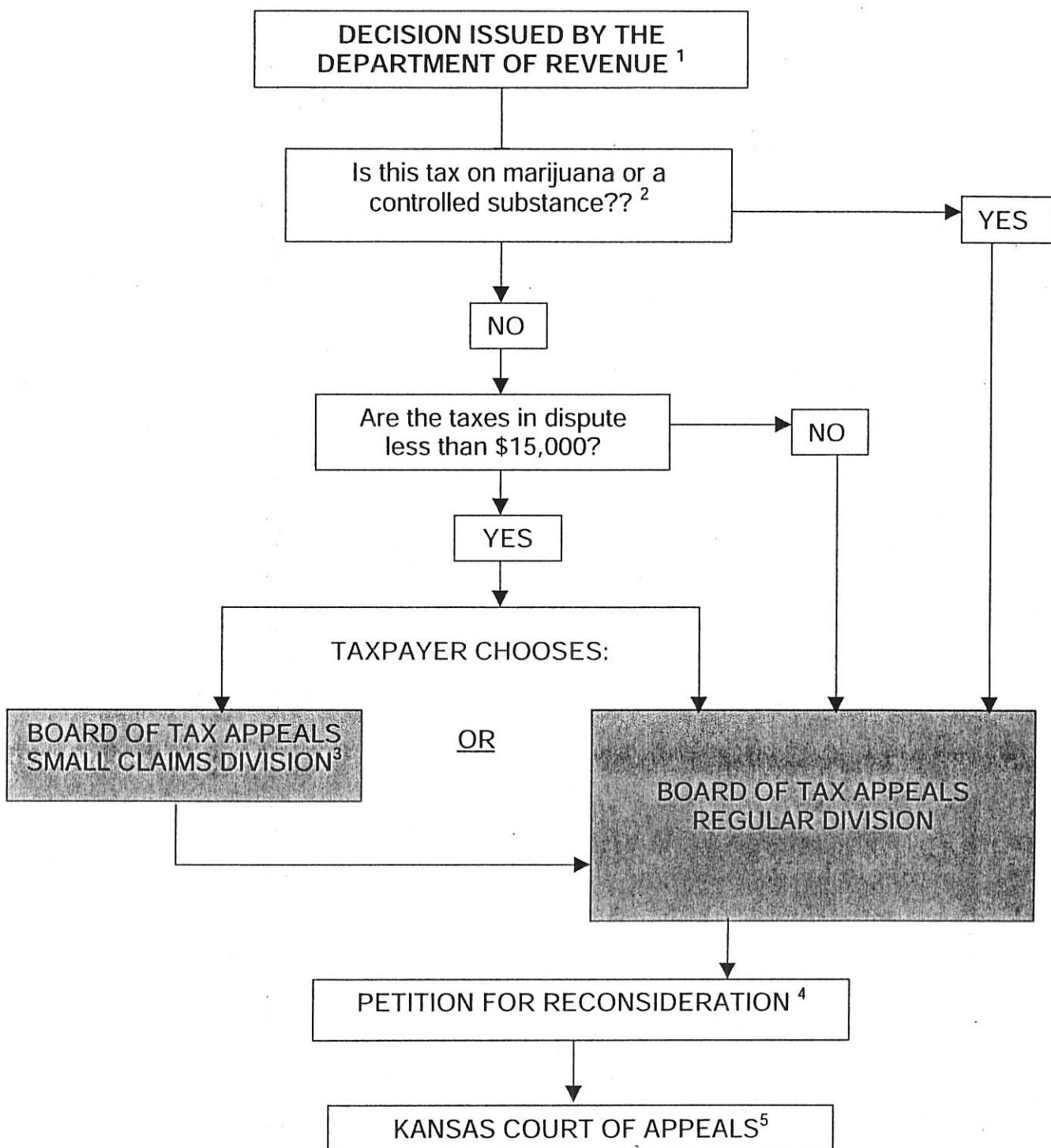


¹ Tax Grievance forms may be obtained from the County Appraiser

² Petition for reconsideration must be filed with BOTAs within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]

³ Judicial Review of BOTAs decision must be filed with the District Court within 30 days [K.S.A. 77-601 et seq.]

**APPEALS FROM THE DECISION OF THE
DEPARTMENT OF REVENUE, DIVISION OF TAXATION**



¹ Any appeal of this decision must be filed within 30 days [K.S.A. 74-2438]

² Tax on controlled substances must be appealed to BOTA [K.S.A. 79-5201 et seq.]

³ Hearings in Small Claims are held in county where taxpayer resides or an adjacent county. [K.S.A. 74-2433f] Appeals from Small Claims to Regular Division must be in 30 days [K.S.A. 74-2438]

⁴ Petition for reconsideration must be filed with BOTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]

⁵ Judicial Review of BOTA decision must be filed in 30 days [K.S.A. 77-601 et seq.]

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KANSAS BOARD OF TAX APPEALS
February 11, 2002
History of Small Claims Division and Applicable Law
By
Tony R. Folsom
Executive Director/General Counsel

I. HISTORY OF SMALL CLAIMS LEGISLATION

- 1995 Senate Bill 40 Would have created a tax court in the judicial branch made up of three tax court judges and a "property tax board" made up of five board members (small claims).
- 1996 Senate Bill 40 Carried over from 1995.
- 1997 SB's 161 & 348 Would have created Kansas tax review commission and a small claims division.
- 1998 House Bill 2602 Would have created Kansas tax appeals commission with three commissioners and a small claims division.
- House Bill 2684 Portions of House Bill 2602 creating small claims were pulled and amended into House Bill 2684, which was passed by the Legislature.
- 1999 Senate Bill 78 Amended subsection (b) of K.S.A. 1998 Supp. 74-2433f to clarify that Small Claims has jurisdiction to hear and decide appeals from decisions rendered pursuant to K.S.A. 79-1448, the equalization appeal statute.
- 2000 Senate Bill 12 Amends K.S.A. 1999 Supp. 74-2433f to provide that all single-family residential appeals have to go through the Small Claims Division before filing with the Regular Division. Removes Small Claims' jurisdiction over tax grievances. Clarifies that taxpayers at Small Claims hearings may be represented by tax representatives or agents and that a county may be represented by the county appraiser, designee of the county appraiser, the county counselor or attorney or other representative so designated. Amends to provide that a taxpayer may waive the sixty-day requirement for holding a hearing. Finally, provides that Small Claims decisions dealing with equalization and payment under protest appeals shall include a written explanation of the reasoning upon which such decision is based.

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II. STATUTES – SMALL CLAIMS

a. K.S.A. 1999 Supp. 74-2433. 1998 Legislature amended to include the authority for the Board to appoint, subject to approval of the Governor, an Executive Director. However, the Executive Director is to oversee all administrative functions of the Board and not just the Small Claims Division.

b. K.S.A. 1999 Supp. 74-2433f. Establishes Small Claims Division.

Subsection (a): Establishes Small Claims Division. Executive Director to appoint hearing officers who shall have the authority to hear and decide cases in the small claims division.

Subsection (b) Establishes jurisdiction of Small Claims Division over payment under protest and equalization appeals for single-family residential properties. Provides that for single-family residential properties, an appeal to the Small Claims Division is a prerequisite to filing with the Regular Division of the Board.

Subsection (c): Further establishes jurisdiction of Small Claims Division. Except as provided in subsection (b) for single-family residential properties, provides that appealing to small claims is at the election of the taxpayer. Small Claims has jurisdiction over:

- i. Any appeal from Director of Taxation where amount of tax in controversy does not exceed \$15,000, except for marijuana and controlled drug cases.
- ii. Hearing and deciding Payment Under Protest appeals where value of the property is less than \$2,000,000 as reflected on the valuation notice, except for land devoted to agricultural use.
- iii. Hearing and deciding appeals from decisions rendered pursuant to provisions of K.S.A. 79-1448, and article 16 of chapter 79 of the Kansas Statutes Annotated, i.e., equalization appeals where value of the property is less than \$2,000,000 as reflected on the valuation notice, except for land devoted to agricultural use.

Subsection (d): Provides for appeal by any party to the regular Board instead of to small claims. Except for single-family residential properties as set forth in Subsection (b), an appeal to small claims is not a prerequisite to appealing to the Regular Division of the Board. However, if the

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county has a HOP, a taxpayer filing an equalization appeal must go to the HOP or Small Claims before filing with the Regular Division of the Board. A final decision of the small claims division may be appealed to the regular Division of the Board. The appeal to the Regular Division of the Board is *de novo* (hearing starts from the beginning as if there had never been a hearing, i.e., all evidence and testimony that the parties want the Board to consider must be provided to the Board. No evidence or testimony from the Small Claims hearing is available to the Board for review).

Subsection (e): Provides that appeal to Small Claims is by filing a notice of appeal in form prescribed by the rules of the regular Board. The appeal shall state the nature of the taxpayer's claim. The taxpayer is to provide notice of the appeal to the appropriate unit of government.

Small Claims hearings for equalization, payment under protest and tax grievances shall be held in the county where the property is located or an adjacent county. Hearings for appeals from Secretary of Revenue cases are to be held in the county where the taxpayer resides or in an adjacent county.

Subsection (f): The Small Claims hearing is to be informal. The hearing officer may hear any testimony and receive any evidence the hearing officer deems necessary or desirable for a just determination of the case. All testimony is to be provided under oath. Grants hearing officer authority to administer oaths. A party may appear personally or be represented by an attorney, a certified public accountant, a certified general appraiser, a tax representative or agent. In addition, a taxpayer may be represented by a member of the taxpayer's immediate family or an authorized employee of the taxpayer. A county or unified government may be represented by the county appraiser, designee of the county appraiser, the county attorney or counselor or other representatives so designated. No transcript of the hearing is to be kept.

Subsection (g): The hearing is to be held within 60 days after the appeal is filed with the Small Claims Division, unless this time period is waived by the taxpayer. A decision is to be rendered within 30 days after the hearing is concluded. Decisions rendered in equalization and payment under protest appeals shall include a written explanation of

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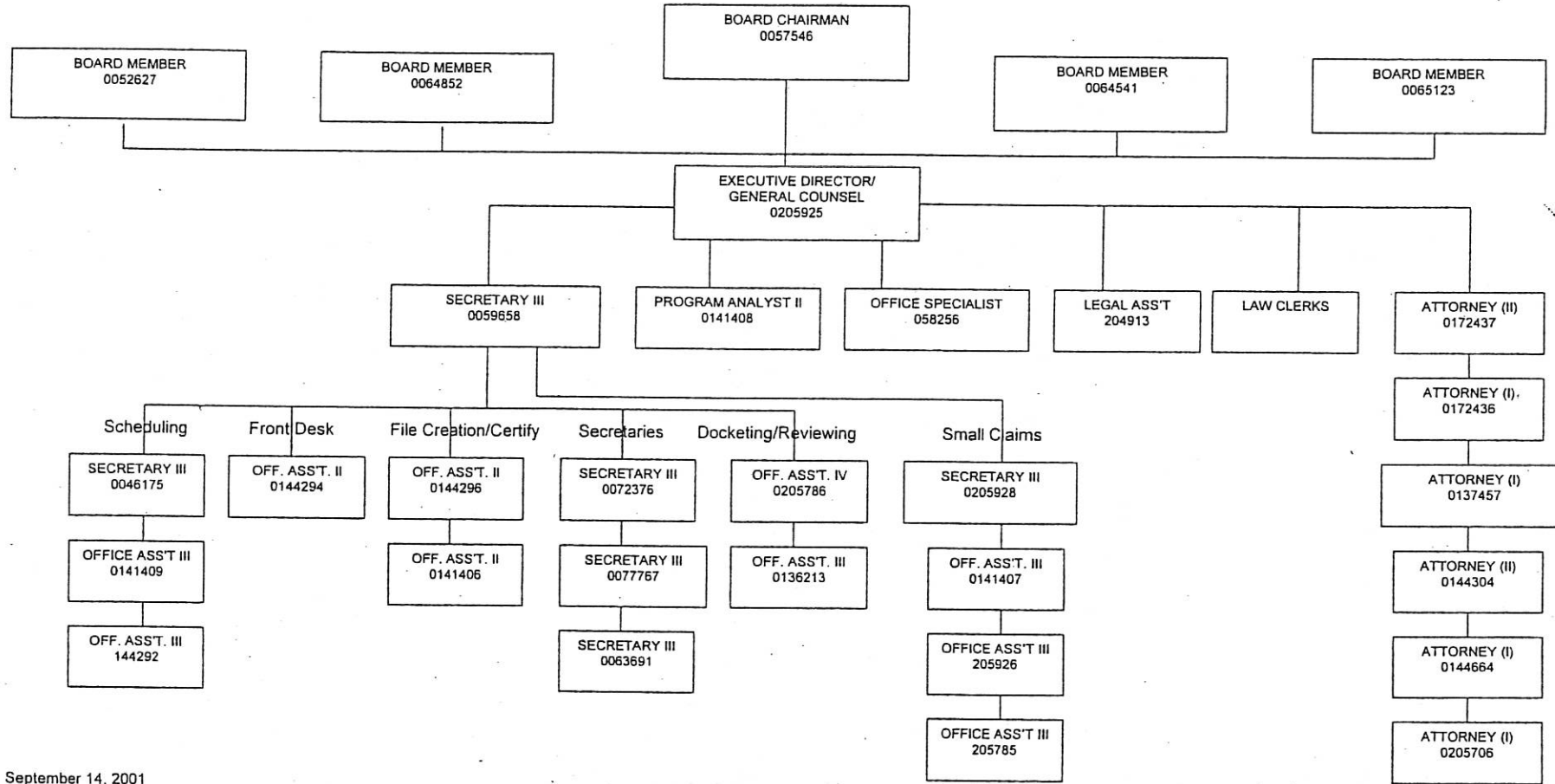
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the reasoning upon which such decision is based. All documents provided by the parties are to be returned to the parties by the hearing officer and are not a part of the Board's permanent record.

Documents provided to the hearing officers are confidential and may not be disclosed, except as otherwise provided.

- Subsection (h): For valuation appeals, the county appraiser has the duty to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. There is no presumption in favor of a county appraiser with respect to the validity and correctness of a county's valuation of a property.
- c. K.S.A. 1999 Supp. 74-2433g. Small claims authority for executive director to appoint hearing officers. Also, provides that hearing officers are to receive compensation in amount determined by executive director and approved by the Board.
- d. K.S.A. 1999 Supp. 79-1448. Grants authority for taxpayers to appeal to small claims division in lieu of appealing to HOP for the following:
- i. Property valued less than \$2,000,000 on the valuation notice and is not land devoted to agricultural use; or
 - ii. property is single family residential property.
- e. K.S.A. 1999 Supp. 79-1611. 1998 Legislature amended statute to allow counties to decide whether or not they will have HOP.
- f. Note that Small Claims does not have the authority to hear and decide appeals involving land devoted to agricultural use. However, Small Claims does have the authority to hear and decide appeals involving farmsteads, rural residential properties and agricultural buildings.

BOARD OF TAX APPEALS
ORGANIZATIONAL CHART



September 14, 2001

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COSTS ASSOCIATED WITH SMALL CLAIMS DIVISION

One area where our costs have increased is in the Small Claims hearing officer salaries. Since the inception of Small Claims in January 1999, we were paying hearing officers \$25.00 per hour. This amount was regarded by several potential hearing officers and hearing officers we actually hired, as being too low. However, we kept it at this amount through December 2000. In late 2000, we met with the hearing officers we were using on a regular basis and determined that we were going to have to increase our hearing officer salaries in order to keep the hearing officers we have. Therefore, a decision was made to increase the salary to \$35.00 per hour beginning in January 2001. The total amount paid to hearing officers was \$75,622.83 in FY 01. This amount includes salaries and reimbursement for postage, mileage, lodging, etc. As of February 6, 2002, we had paid \$36,884.29 to hearing officers in FY 02.

The following are the costs associated with Small Claims hearing officers:

	FY 00	FY 01	FY 02 (thru 02/06/02)
Salaries	\$74,141.25	\$69,983.00	\$34,343.75
Travel, Lodging & Meals	\$ 5,980.87	\$ 5,362.18	\$ 2,425.58
Postage	\$ 414.02	\$ 236.39	\$ 95.67
Shipping	\$ 4.48	\$ 4.48	\$ 0
Office Supplies	\$ 34.64	\$ 36.78	\$ 19.29
Total	\$80,575.26	\$75,622.83	\$36,884.29

The above figures do not include costs associated with the Board staff's handling of the appeals in our offices in Topeka. Also not included are costs associated with utilizing staff attorneys as hearing officers. Due to the fact we shift personnel back and forth between Small Claims and the Regular Division, it is difficult to accurately allocate the personnel costs associated with Small Claims.

The majority of Small Claims filings are out of Johnson County. Since January 1, 1999, 41% of the filings in Small Claims have been out of Johnson County (3,530 out of 8,533). Filings from the counties of Butler, Douglas, Leavenworth, Reno, Saline, Sedgwick, Shawnee and Wyandotte constitute 44% (3,720 out of 8,533). See Attachment F.

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CURRENT SMALL CLAIMS HEARING OFFICERS' BACKGROUNDS

All Small Claims Hearing Officers have completed at a minimum International Association of Hearing Officers (IAAO) Courses 101 (Fundamentals of Real Property Appraisal) and 102 (Income Approach to Valuation), or the equivalent of these courses. Also, required to attend a Board and/or Kansas Department of Revenue, Division of Property Valuation, sponsored course on Kansas property tax law.

1 BA Education, Real Estate License, Former HOP Member
1 BA Economics
1 BA Science, Fee Appraiser, Former HOP Member
1 BS Architectural Engineering, Former HOP Member
1 BS Business, MA Economics, CPA, Former HOP Member
1 BS Education, MBA, Former HOP Member
1 BME, Real Estate License, Former Assistant County Appraiser
1 3 years College Level Work, Former HOP Member, Former County Appraiser
3 Attorney, Former Board of Tax Appeals Member
1 Former Board of Tax Appeals Member, Former County Commissioner
1 Independent Appraiser, Former County Appraiser
1 Former County Assistant Appraiser, Former HOP Member
4 Former County Appraisers
3 Current County Appraisers

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In addition, we utilize one, and sometimes two, of our staff attorneys as hearing officers. The two that we use each have 12 years experience in the area of property taxation and valuation. Also, all Board staff attorneys are required to attend the IAAO Courses 101 and 102. In Calendar Year 2001, staff attorneys handled 1,220 Small Claims hearings.

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Small Claims Complete Filings by County

County	Case Type	1999	2000	2001	Total
Allen	Tax Grievance	1	0	0	1
	Total	1	0	0	1
Anderson	Equalization	1	1	0	2
	Protest	0	0	2	2
	Total	1	1	2	4
Atchison	Equalization	17	1	2	20
	Protest	0	1	2	3
	Tax Grievance	1	0	0	1
	Total	18	2	4	24
Barber	Equalization	0	0	1	1
	Total	0	0	1	1
Barton	Equalization	9	11	4	24
	Protest	3	1	3	7
	Tax Grievance	0	1	0	1
	Total	12	13	7	32
Bourbon	Equalization	2	10	0	12
	Protest	3	1	0	4
	Total	5	11	0	16
Brown	Equalization	1	3	6	10
	Protest	1	0	4	5
	Total	2	3	10	15
Butler	Equalization	27	162	211	400
	Protest	2	8	24	34
	Tax Grievance	4	1	0	5
	Total	33	171	235	439
Chase	Equalization	2	1	2	5
	Total	2	1	2	5
Cherokee	Equalization	3	10	4	17
	Protest	0	2	0	2
	Total	3	12	4	19
Clark	Protest	0	1	0	1
	Total	0	1	0	1

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		1999	2000	2001	Total
Clay	Equalization	1	2	3	6
	Protest	0	1	0	1
	Total	1	3	3	7
Cloud	Equalization	0	3	0	3
	Protest	0	1	2	3
	Total	0	4	2	6
Coffey	Equalization	1	2	1	4
	Total	1	2	1	4
Comanche	Equalization	0	0	1	1
	Protest	0	2	4	6
	Tax Grievance	1	0	0	1
	Total	1	2	5	8
Cowley	Equalization	32	10	13	55
	Protest	0	1	3	4
	Tax Grievance	0	2	0	2
	Total	32	13	16	61
Crawford	Equalization	5	5	5	15
	Protest	0	1	1	2
	Total	5	6	6	17
Dickinson	Equalization	9	7	9	25
	Protest	1	0	1	2
	Tax Grievance	1	0	0	1
	Total	11	7	10	28
Douglas	Equalization	159	88	139	386
	Protest	3	8	1	12
	Tax Grievance	8	3	0	11
	Total	170	99	140	409
Elk	Equalization	0	2	0	2
	Protest	0	0	2	2
	Total	0	2	2	4
Ellis	Equalization	9	6	11	26
	Protest	1	3	1	5

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		1999	2000	2001	Total
Ellis	Tax Grievance	3	0	0	3
	Total	13	9	12	34
Ellsworth	Equalization	0	4	1	5
	Protest	0	2	0	2
	Total	0	6	1	7
Finney	Equalization	12	27	27	66
	Protest	4	2	9	15
	Total	16	29	36	81
Ford	Equalization	1	5	2	8
	Protest	0	7	0	7
	Total	1	12	2	15
Franklin	Equalization	12	0	5	17
	Protest	0	1	4	5
	Total	12	1	9	22
Geary	Equalization	1	0	3	4
	Protest	1	0	2	3
	Total	2	0	5	7
Gray	Protest	0	0	2	2
	Tax Grievance	5	0	0	5
	Total	5	0	2	7
Greeley	Tax Grievance	0	1	0	1
	Total	0	1	0	1
Greenwood	Equalization	2	6	3	11
	Protest	0	0	2	2
	Total	2	6	5	13
Hamilton	Protest	1	0	0	1
	Total	1	0	0	1
Harper	Equalization	1	1	5	7
	Total	1	1	5	7
Harvey	Equalization	3	1	5	9
	Protest	1	0	3	4
	Tax Grievance	3	0	0	3

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		1999	2000	2001	Total
Harvey	Total	7	1	8	16
Hodgeman	Protest	1	0	0	1
	Total	1	0	0	1
Jackson	Equalization	0	0	2	2
	Protest	1	0	0	1
	Tax Grievance	0	1	0	1
	Total	1	1	2	4
Jefferson	Equalization	6	18	10	34
	Protest	0	1	3	4
	Total	6	19	13	38
Johnson	Equalization	1,006	1,294	1,091	3,391
	Protest	24	70	41	135
	Tax Grievance	4	0	0	4
	Total	1,034	1,364	1,132	3,530
Kingman	Equalization	0	0	2	2
	Tax Grievance	1	0	0	1
	Total	1	0	2	3
Kiowa	Equalization	0	1	0	1
	Total	0	1	0	1
Labette	Equalization	18	14	0	32
	Protest	2	4	0	6
	Total	20	18	0	38
Leavenworth	Equalization	152	69	47	268
	Protest	5	3	9	17
	Tax Grievance	3	2	0	5
	Total	160	74	56	290
Lincoln	Equalization	2	1	2	5
	Total	2	1	2	5
Linn	Equalization	0	0	2	2
	Protest	0	2	0	2
	Total	0	2	2	4
Lyon	Equalization	7	8	90	105

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		1999	2000	2001	Total
Lyon	Protest	1	2	0	3
	Tax Grievance	0	3	0	3
	Total	8	13	90	111
Marion	Equalization	7	3	16	26
	Protest	0	2	0	2
	Total	7	5	16	28
Marshall	Equalization	1	2	0	3
	Protest	0	0	1	1
	Total	1	2	1	4
McPherson	Equalization	37	20	24	81
	Protest	0	21	20	41
	Total	37	41	44	122
Meade	Equalization	1	0	0	1
	Protest	0	0	1	1
	Total	1	0	1	2
Miami	Equalization	12	18	34	64
	Protest	0	0	1	1
	Tax Grievance	1	0	0	1
	Total	13	18	35	66
Mitchell	Equalization	2	3	1	6
	Protest	0	0	1	1
	Total	2	3	2	7
Montgomery	Equalization	10	8	3	21
	Protest	4	3	3	10
	Tax Grievance	1	0	0	1
	Total	15	11	6	32
Morris	Equalization	2	12	15	29
	Protest	0	0	1	1
	Total	2	12	16	30
Morton	Protest	0	0	3	3
	Total	0	0	3	3
Nemaha	Equalization	0	1	1	2

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		1999	2000	2001	Total
Nemaha	Total	0	1	1	2
Neosho	Equalization	1	2	0	3
	Protest	0	0	6	6
	Total	1	2	6	9
Ness	Equalization	1	0	0	1
	Total	1	0	0	1
Osage	Equalization	6	23	9	38
	Protest	3	3	7	13
	Total	9	26	16	51
Osborne	Equalization	0	1	0	1
	Total	0	1	0	1
Ottawa	Equalization	2	1	3	6
	Tax Grievance	1	0	0	1
	Total	3	1	3	7
Pawnee	Equalization	2	1	5	8
	Tax Grievance	1	0	0	1
	Total	3	1	5	9
Pottawatomie	Equalization	1	0	2	3
	Protest	0	0	1	1
	Tax Grievance	1	1	0	2
	Total	2	1	3	6
Pratt	Equalization	1	1	1	3
	Protest	0	0	1	1
	Total	1	1	2	4
Rawlins	Equalization	1	1	0	2
	Protest	1	1	0	2
	Total	2	2	0	4
Reno	Equalization	25	89	78	192
	Protest	1	1	5	7
	Tax Grievance	5	0	0	5
	Total	31	90	83	204
Rice	Equalization	4	2	5	11

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		1999	2000	2001	Total
Rice	Protest	0	0	1	1
	Total	4	2	6	12
Riley	Equalization	18	15	22	55
	Protest	0	3	0	3
	Tax Grievance	1	0	0	1
	Total	19	18	22	59
Rush	Equalization	2	0	1	3
	Total	2	0	1	3
Russell	Equalization	0	0	2	2
	Protest	1	0	0	1
	Tax Grievance	1	0	0	1
	Total	2	0	2	4
Saline	Equalization	98	114	182	394
	Protest	4	5	33	42
	Tax Grievance	0	1	0	1
	Total	102	120	215	437
Sedgwick	Equalization	65	152	202	419
	Protest	134	61	114	309
	Tax Exemption	0	1	0	1
	Tax Grievance	85	20	0	105
	Total	284	234	316	834
Seward	Equalization	7	8	12	27
	Protest	0	1	4	5
	Total	7	9	16	32
Shawnee	Equalization	182	132	194	508
	Protest	15	9	47	71
	Tax Grievance	4	11	0	15
	Total	201	152	241	594
Sheridan	Equalization	4	0	0	4
	Total	4	0	0	4
Sherman	Equalization	1	2	1	4
	Protest	0	0	1	1

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		1999	2000	2001	Total
<i>Sherman</i>	<i>Total</i>	1	2	2	5
<i>Smith</i>	<i>Equalization</i>	0	0	1	1
	<i>Total</i>	0	0	1	1
<i>Stafford</i>	<i>Equalization</i>	0	0	1	1
	<i>Protest</i>	0	1	0	1
	<i>Total</i>	0	1	1	2
<i>Sumner</i>	<i>Equalization</i>	5	38	11	54
	<i>Protest</i>	0	0	5	5
	<i>Tax Grievance</i>	1	0	0	1
	<i>Total</i>	6	38	16	60
<i>Thomas</i>	<i>Equalization</i>	0	0	3	3
	<i>Protest</i>	1	0	1	2
	<i>Total</i>	1	0	4	5
<i>Trego</i>	<i>Tax Exemption</i>	2	0	0	2
	<i>Total</i>	2	0	0	2
<i>Wabaunsee</i>	<i>Equalization</i>	0	15	8	23
	<i>Total</i>	0	15	8	23
<i>Washington</i>	<i>Equalization</i>	5	1	2	8
	<i>Total</i>	5	1	2	8
<i>Wilson</i>	<i>Equalization</i>	1	0	2	3
	<i>Total</i>	1	0	2	3
<i>Woodson</i>	<i>Equalization</i>	0	1	1	2
	<i>Protest</i>	1	0	0	1
	<i>Total</i>	1	1	1	3
<i>Wyandotte</i>	<i>Equalization</i>	32	36	255	323
	<i>Protest</i>	17	19	138	174
	<i>Tax Grievance</i>	7	9	0	16
	<i>Total</i>	56	64	393	513
<i>Total</i>		2,420	2,787	3,326	8,533

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Cheyenne	Rawlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washington	Marshall	Nemaha	Brown	Doniphans
	4							8	4	2	15	
Sherman	Thomas	Sheridan	Graham	Rooks	Osborne	Mitchell	Cloud	Clay	Riley	Pottawatomie	Jackson	Atchison
5	5	4			1	7	6	7	59	6	4	24
Wallace	Logan	Gove	Trego	Ellis	Russell	Lincoln	Ottawa	Dickinson	Geary	Wabaunsee	Shawnee	Jefferson
			2	34	4	5	7		7	23	594	38
Greeley	Wichita	Scott	Lane	Ness	Rush	Barton	Ellsworth	Saline	Morris	Lyon	Osage	Douglas
1				1	3	32	7	437	30	111	51	409
Hamilton	Kearny	Finney	Hodgeman	Pawnee	Stafford	Reno	Rice	McPherson	Marion	Chase	Coffey	Franklin
1		81	1	9	2	204	12	122	28	5	4	22
Stanton	Grant	Haskell	Gray	Ford	Edwards	Harvey	Kingman	Butler	Greenwood	Woodson	Allen	Bourbon
			7	15		16	3	439	13	3	1	16
Morton	Stevens	Seward	Meade	Clark	Kiowa	Sedgwick	Harper	Sumner	Cowley	Wilson	Neosho	Crawford
3		32	2	1	1	834	7	60	61	3	9	17
					Comanche	Barber	Harper	Sumner	Cowley	Chautauque	Montgom.	Labette
					8	1	7	60	61	32	38	19

Small claims filings Jan 1, 1999 through Feb. 5, 2002

Total Filings = 8,533

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Appeals of Small Claims to BOTA Breakout
Docket Year

County Name	1999	2000	2001	Total
Allen	1	0	0	1
Anderson	1	0	2	3
Atchison	8	0	3	11
Barber	0	0	1	1
Barton	3	8	2	13
Bourbon	3	3	0	6
Brown	1	3	0	4
Butler	2	49	62	113
Chase	0	1	1	2
Cherokee	0	2	0	2
Clay	0	1	1	2
Cloud	0	1	2	3
Coffey	1	2	0	3
Comanche	0	2	2	4
Cowley	3	2	4	9
Crawford	2	4	2	8
Dickinson	2	1	6	9
Douglas	48	25	38	111
Elk	0	1	0	1
Ellis	2	5	3	10
Ellsworth	0	2	0	2
Finney	4	11	10	25
Ford	0	1	1	2
Franklin	2	1	4	7
Geary	1	0	1	2
Gray	0	0	2	2
Greeley	0	1	0	1
Greenwood	1	5	3	9
Hamilton	1	0	0	1
Harper	0	0	3	3
Harvey	1	1	4	6
Jackson	0	1	1	2
Jefferson	2	2	5	9
Johnson	264	359	252	875
Kingman	1	0	0	1
Labette	5	8	0	13
Leavenworth	40	15	23	78

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	1999	2000	2001	Total
Lincoln	2	0	0	2
Linn	0	0	1	1
Lyon	1	3	1	5
Marion	1	1	0	2
Marshall	0	0	1	1
McPherson	12	6	9	27
Meade	0	0	1	1
Miami	5	4	17	26
Mitchell	0	0	1	1
Montgomery	11	3	1	15
Morris	1	3	5	9
Morton	0	0	3	3
Osage	2	11	2	15
Ottawa	1	0	0	1
Pawnee	1	0	0	1
Pottawatomie	1	0	1	2
Pratt	0	0	1	1
Reno	11	18	24	53
Rice	3	1	3	7
Riley	6	6	1	13
Russell	1	0	0	1
Saline	35	38	98	171
Sedgwick	125	71	74	270
Seward	3	1	1	5
Shawnee	88	46	63	197
Sheridan	2	0	0	2
Stafford	0	1	0	1
Sumner	2	11	4	17
Thomas	1	0	3	4
Trego	2	0	0	2
Wabaunsee	0	2	3	5
Washington	3	0	0	3
Wilson	1	0	0	1
Woodson	0	1	1	2
Wyandotte	14	17	291	322
Total	734	761	1,048	2,543

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Appeals of Small Claims to BOTA by County Breakout
Docket Year

<i>County Name</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>	<i>Total</i>
<i>Anderson</i>			1	1
<i>Atchison</i>	5		1	6
<i>Bourbon</i>	1			1
<i>Butler</i>	2	13	11	26
<i>Clay</i>			1	1
<i>Coffey</i>	1			1
<i>Cowley</i>			1	1
<i>Crawford</i>			1	1
<i>Dickinson</i>			3	3
<i>Douglas</i>	7		1	8
<i>Ellis</i>			2	2
<i>Finney</i>	2	1	4	7
<i>Geary</i>			1	1
<i>Greenwood</i>	1			1
<i>Harper</i>			2	2
<i>Jefferson</i>	2			2
<i>Johnson</i>	4	17	22	43
<i>Labette</i>		4		4
<i>Leavenworth</i>	2	1	8	11
<i>Marion</i>	1			1
<i>McPherson</i>	6	2	1	9
<i>Miami</i>	1			1
<i>Montgomery</i>	6	1		7
<i>Osage</i>	1			1
<i>Pratt</i>			1	1
<i>Reno</i>	2		3	5
<i>Riley</i>		1		1
<i>Saline</i>		1	30	31
<i>Sedgwick</i>		2		2
<i>Shawnee</i>	2		24	26
<i>Sheridan</i>	2			2
<i>Stafford</i>		1		1
<i>Thomas</i>			1	1
<i>Wabaunsee</i>		1		1
<i>Washington</i>	2			2
<i>Wilson</i>	1			1
<i>Woodson</i>		1		1

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	1999	2000	2001	Total
Wyandotte			261	261
Total	51	46	380	477

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Appeals of Small Claims to BOTA by TaxPayer Breakout
Docket Year

County Name	1999	2000	2001	Total
Allen	1			1
Anderson	1		1	2
Atchison	8		2	10
Barber			1	1
Barton	2	8	2	12
Bourbon	2	3		5
Brown		3		3
Butler	2	44	54	100
Chase		1	1	2
Cherokee		2		2
Clay			2	2
Cloud		1	2	3
Coffey		2		2
Comanche		2	4	6
Cowley	3	2	3	8
Crawford	2	4	1	7
Dickinson	2	1	3	6
Douglas	41	28	38	107
Elk		1		1
Ellis	1	5	1	7
Ellsworth		2		2
Finney	2	12	9	23
Ford		1	1	2
Franklin	2	1	4	7
Geary	1			1
Gray			2	2
Greenwood		5	3	8
Hamilton	1			1
Harper			4	4
Harvey	1	1	5	7
Jackson		1	1	2
Jefferson		3	5	8
Johnson	263	361	246	870
Kingman	1			1
Labette	5	7		12
Leavenworth	38	19	16	73
Lincoln	2			2

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	1999	2000	2001	Total
Linn			1	1
Lyon	1	3	1	5
Marion		1		1
Marshall			1	1
McPherson	5	5	8	18
Meade			1	1
Miami	4	4	17	25
Mitchell			1	1
Montgomery	6	3	1	10
Morris	1	4	5	10
Morton			3	3
Osage	1	11	4	16
Ottawa	1		1	2
Pawnee	1			1
Pottawatomie	1		1	2
Reno	9	19	21	49
Rice	3	1	3	7
Riley	6	6	1	13
Russell	1			1
Saline	34	39	96	169
Sedgwick	124	71	84	279
Seward	3	1	1	5
Shawnee	86	46	60	192
Sumner	2	11	4	17
Thomas	1		2	3
Wabaunsee		1	3	4
Washington	1			1
Woodson			1	1
Wyandotte	14	18	290	322
Total	686	764	1,022	2,472

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Appeals of Small Claims to BOTA by Other Breakout
Docket Year

County Name	1999	2000	2001	Total
Atchison		1		1
Barton	1			1
Brown	1			1
Butler	1			1
Clay		1		1
Douglas	1	1		2
Ellis	1			1
Finney		1		1
Greeley		1		1
Johnson	1	7	2	10
Leavenworth	1			1
Lyon		2		2
McPherson	1	1		2
Reno		2		2
Saline	1			1
Sedgwick	2	2	1	5
Shawnee			3	3
Trego	2			2
Wyandotte		1		1
Total	13	20	6	39

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 Page Attachments I of 1

DECISIONS RENDERED

The following are definitions required to fully understand the attached printouts showing decisions rendered. In order to determine in how many cases taxpayers received some relief you would need to add the columns labeled: Granted; Partial; Settled Case; and Stipulation Accepted.

Denied:	Taxpayer's request for relief was denied.
Dismiss Taxpayer Request:	Taxpayer requested that the appeal be dismissed.
Dismissed and Dismissed Lack of Prosecution:	Most of these were dismissed for failure of the taxpayer to appear at the hearing.
Dismissed Lack of Jurisdiction:	The Board did not have statutory authority to consider the appeal.
Dismissed Accept Value:	Taxpayer accepted county valuation and dismissed the appeal.
Dismissed County Request:	Appeal was filed by county and county requested that it be dismissed.
Not timely filed:	Appeal was not filed with the Board within the statutory time frame.
Granted:	Taxpayer's request for relief was granted.
Partial:	Taxpayer's request for relief was not granted in its entirety, but the taxpayer did receive some relief.
Settled Case:	The taxpayer and County agreed to a value prior to the matter being heard.
Stipulation Accepted:	Parties reached an agreement concerning the case and submitted the agreement to the Board which then issued a decision adopting the agreement.
Transfer to BOTAs:	Cases filed in Small Claims were transferred to the Regular Division.

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By A. Heubner J. Spl

Regular Division (Equalization and Protest Appeals)

1999	Granted	117	Denied	616	Dism. TP	664
	Partial	145	Dismissed	17		
	Settled	1	DLJ	36		
	Stip	749	DLP	34		
Total		1,012		703		664
%		43%		30%		28%

2000	Granted	44	Denied	231	Dism. TP	230
	Partial	62	Dismissed	26		
	Stip	157	DLJ	19		
			DLP	8		
Total		263		284		230
%		34%		37%		30%

2001	Granted	256	Denied	1,285	Dism. TP	702
	Partial	138	Dismissed	53		
	Stip	894	DLJ	81		
			DLP	106		
Total		1,288		1,525		702
%		37%		43%		20%

Small Claims

1999	Granted	483	Denied	1,010	Dism TP	104
	Partial	507			Transferred	16
	Stip	106	DLJ	69		
Total		1,096		994		120
%		48%		43%		5%

2000	Granted	200	Denied	1,303	Dism TP	77
	Partial	794			Transferred	16
	Stip	146	DLJ	56		
			DLP	114		
Total		1,140		1,473		93
%		42%		54%		3%

2001	Granted	160	Denied	1,599	Dism TP	136
	Partial	632			Transferred	327
	Stip	248	DLJ	24		
			DLP	163		
Total		1,040		1,786		463
%		31%		54%		14%

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2001 State-Wide Small Claims Decisions Rendered

Case Type	Decision											
	Denied	Dismiss Taxpayer Request	Dismiss TP Request (Transferred to BOTA)	Dismissed	Dismissed Lack of Jurisdiction	Dismissed Lack of Prosecution	Granted	Partial	Settled Case	Stipulation Accepted	Total	
Equalization	Agricultural Rural	62	1	10	0	4	4	3	17	0	6	107
	Agricultural Urban	6	0	0	0	0	1	0	3	0	0	10
	Commercial/Ind Rural	10	1	0	0	1	2	2	0	0	3	19
	Commercial/Ind Urban	209	14	0	1	0	11	10	50	0	41	336
	Exempt Dam	1	0	0	0	0	0	0	0	0	0	1
	Exempt Graveyard	1	0	0	0	0	0	0	0	0	0	1
	Farmstead Rural	63	1	10	0	3	4	3	17	0	6	107
	Farmstead Urban	6	0	0	0	0	1	0	2	0	0	9
	Not-for-profit Urban	0	0	0	0	1	0	0	0	0	0	1
	Other Rural	0	0	0	0	0	0	1	1	0	1	3
	Other Urban	0	0	0	0	1	0	0	0	0	1	2
	Personal Property	9	1	0	0	2	4	0	1	0	0	17
	Resident Rural	121	6	1	1	1	18	13	47	0	14	222
	Resident Urban	963	67	129	9	2	105	99	450	1	141	1,966
	Unknown	2	0	0	0	0	3	0	0	0	3	8
Vacant Lot Rural	7	1	0	0	0	1	0	1	0	0	10	

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		<i>Denied</i>	<i>Dismiss Taxpayer Request</i>	<i>Dismiss TP Request (Transferred to BOTA)</i>	<i>Dismissed</i>	<i>Dismissed Lack of Jurisdiction</i>	<i>Dismissed Lack of Prosecution</i>	<i>Granted</i>	<i>Partial</i>	<i>Settled Case</i>	<i>Stipulation Accepted</i>	<i>Total</i>
<i>Equalization</i>	Vacant Lot Urban	78	6	7	0	0	1	12	19	0	8	131
	Total	1,538	98	157	11	15	155	143	608	1	224	2,950
<i>Protest</i>	Agricultural Rural	9	2	0	0	0	3	0	2	0	0	16
	Agricultural Urban	2	2	0	0	0	0	0	1	0	0	5
	Commercial/Ind Rural	2	1	0	0	0	0	1	3	0	2	9
	Commercial/Ind Urban	45	5	3	0	2	1	6	14	0	11	87
	Farmstead Rural	9	2	0	0	0	3	0	1	0	0	15
	Farmstead Urban	2	2	0	0	0	0	0	1	0	0	5
	Minerals	0	0	0	0	0	0	0	0	0	3	3
	Not-for-profit Urban	9	0	0	0	0	0	0	0	0	0	9
	Other Rural	1	0	0	0	0	0	0	0	0	0	1
	Other Urban	1	0	0	0	0	0	0	0	0	0	1
	Personal Property	18	2	0	0	1	1	1	4	0	4	31
	Resident Rural	6	2	20	0	0	3	1	5	0	2	39
	Resident Urban	51	13	149	3	11	7	10	19	0	10	273
	Unknown	0	0	0	0	1	0	0	0	0	1	2
Vacant Lot Rural	7	0	1	0	0	0	0	2	0	0	10	

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		<i>Denied</i>	<i>Dismiss Taxpayer Request</i>	<i>Dismiss TP Request (Transferred to BOTA)</i>	<i>Dismissed</i>	<i>Dismissed Lack of Jurisdiction</i>	<i>Dismissed Lack of Prosecution</i>	<i>Granted</i>	<i>Partial</i>	<i>Settled Case</i>	<i>Stipulation Accepted</i>	<i>Total</i>
<i>Protest</i>	Vacant Lot Urban	5	15	7	0	0	0	1	1	0	0	29
	Total	167	46	180	3	15	18	20	53	0	33	535
Total		1,705	144	337	14	30	173	163	661	1	257	3,485

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BTA Caseload Report for January 1, 2002 (Small Claims Division)

Cases Docketed	Total				Docket Year (Calendar Year)	
	1999	2000	2001	Filings	Recvd	Not Dcktd
Small Claim Equalization	2037	2474	2806	7317	0	0
Small Claim Protest	237	255	513	1005	0	0
Small Claim Tax Grievance	144	56	0	200	0	0
Small Claims Tax Exemption	2	1	0	3	0	0
Small Claim DT	0	0	0	0	0	0
Total S/C Docketed	2,420	2,786	3,319	8,525	0	0

Cases Closed	1999	2000	2001	Total	
Small Claims Division	2,420	2,786	3,306	8,512	
Cases Appealed to BOTA	734	760	1042	2536	2536
Total Open S/C Filings	0	0	13	13	

Open Cases	1999	2000	2001	Total	
BOTA Small Claims					
Small Claim Equalization	0	0	7	7	
Small Claim Protest	0	0	6	6	
Small Claim Tax Grievance	0	0	0	0	
Small Claim Tax Exemption	0	0	0	0	
Small Claim DT	0	0	0	0	
Total S/C Open	0	0	13	13	13

Filings by Month	DcktYr99	DcktYr00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total-01
Equalization	2037	2474	0	0	18	407	1252	930	82	115	0	2	0	0	0
Protest	237	255	12	41	230	132	2	4	7	6	46	27	5	1	0
Tax Grievance	144	56	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Exemption	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Division of Taxation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Monthly Filings	2420	2,786	12	41	248	539	1254	934	89	121	46	29	5	1	3319
Closed Small Claims															
Equalization	2037	2474	0	0	1	1	60	153	976	1182	254	159	9	4	2799
Protest	237	255	2	2	66	46	230	51	14	13	4	31	13	35	507
Tax Grievance	144	56	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Exemption	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Division of Taxation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closed by Month	2420	2786	2	2	67	47	290	204	990	1195	258	190	22	39	3306
Appealed to BOTA															
Equalization	576	679	0	0	1	0	23	36	263	362	60	28	3	1	777
Protest	127	68	1	1	58	17	169	6	1	4	0	5	1	2	265
Tax Grievance	2	11	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Exemption	30	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Division of Taxation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Monthly Filings	735	759	1	1	59	17	192	42	264	366	60	33	4	3	1042
Total Open S/C Filings	0	0	10	39	181	492	964	730	-901	-1074	-212	-161	-17	-38	13

A + H, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z

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BTA Caseload Report for February 1, 2002 (BOTA)

Cases Docketed	Docket Year (Calendar Year)																	Total Filings	Rcvd Not Dcktd	S/C Xsfers BTA
	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002				
BOTA Regular Division																				
Equalization	72	15	2,092	932	2,242	1,330	1,832	1,609	2,434	2,328	2,059	1,885	1,949	1,947	1,545	0	24,271	0		
Payment Under Protest/ Mortgage																				
Registration Protest	1,123	1,114	5,627	11,300	3,652	4,579	5,508	2,296	1,538	1,451	858	777	1,396	659	787	27	42,692	0	0	
Protest Justifications	0	0	0	109	199	235	726	145	0	0	0	0	0	0	0	0	1,414	0		
Tax Grievance	811	1,387	1,504	1,986	2,190	2,929	2,847	2,656	2,644	2,184	1,659	2,342	1,199	1,079	1,174	97	28,688	4		
Tax Exemption	4,337	3,681	4,109	4,003	4,281	9,820	5,104	5,146	4,663	4,052	3,843	4,396	5,026	3,863	3,574	500	70,398	10		
Division of Taxation	45	26	36	79	63	91	105	140	132	193	86	119	294	254	269	48	1,980	0		
Property Valuation	2	1	12	17	21	41	30	11	13	11	11	11	18	12	12	0	223	0		
Property Valuation Exemption	0	0	0	1	0	0	2	0	1	0	0	0	3	3	1	1	12	0		
Economic Development Exempt	17	35	64	72	59	69	43	55	82	65	75	59	66	86	64	4	915	0		
Industrial Revenue Bond Exempt	56	35	53	30	23	46	41	30	47	23	25	43	49	50	62	3	616	1		
No Fund Warrant	36	17	42	57	22	19	37	23	16	10	14	10	9	3	9	0	324	0		
School Appeal	7	8	13	12	13	2	1	1	1	2	2	1	2	2	2	0	69	0		
Tax Settlement Claim	0	0	0	0	2	5	7	15	6	5	7	5	8	5	3	0	68	0		
Complain/Reappraisal(CP)	0	0	5	0	2	7	3	3	1	1	1	1	0	0	0	0	24	0		
Mill Levy Disagreement	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0		
Total Cases Docketed	6,506	6,319	13,557	18,598	12,769	19,173	16,286	12,130	11,578	10,325	8,640	9,649	10,020	7,963	7,502	680	171,695	15	0	
Other Filings																				
IRB Filings	47	49	51	64	69	55	80	99	78	74	92	92	106	90	75	1	1,122			
Informal Co Reviews (PJR's)	0	0	369	56,869	9,942	12,767	7,661	5,170	9	0	0	0	0	0	0	0	92,787	171,695		
Total Other Filings	47	49	420	56,933	10,011	12,822	7,741	5,269	87	74	92	92	106	90	75	1	93,909	171,695		
Total All Filings	6,553	6,368	13,977	75,531	22,780	31,995	24,027	17,399	11,665	10,399	8,732	9,741	10,126	8,053	7,577	681	265,604			
Cases Closed	6,382	6,247	13,294	18,358	12,357	18,913	15,966	11,874	11,356	10,227	8,546	9,456	9,784	7,267	4,231	5	164,263	7,432		
Open Cases																	7,432			
Cases Court Reviewed/Pending Certification																			7,432	
Pending Certification	0	0	0	0	0	0	3	0	36	29	29	3	18	15	4	0	137			
Closed-On Appeal to Crj	124	72	263	240	412	260	315	236	184	62	55	154	78	24	2	0	2,481			
Total Court Appeals	124	72	263	240	412	260	318	236	220	91	84	157	96	39	6	0	2,618			
Open Cases Holding/Pending Court Decision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2,618	
Total Open Cases Not On Court Appeal	0	0	0	0	0	0	2	20	2	7	10	36	140	657	3,265	675	4,814	4,814		
Total Open Cases																	4,814			

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Open Cases	Docket Year (Calendar Year)																Total Open	Received t Entere	S/C Transfers BTA	
	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002				
Equalization	0	0	0	0	0	0	0	0	0	3	4	6	96	159	1,100	0	1,368	0		
Payment Under Protest/ Mortgage								9	0	0	0	0	0	0	0	0	0	0	0	
Registration Protest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Protest Justifications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Grievance	0	0	0	0	0	0	0	9	0	2	0	0	0	44	203	93	351	4	4	
Tax Exemption	0	0	0	0	0	0	0	0	0	0	0	24	11	99	1,133	500	1,767	10	10	
Division of Taxation	0	0	0	0	0	0	0	0	0	0	3	1	2	208	232	48	494	0	0	
Property Valuation	0	0	0	0	0	0	2	2	2	2	3	3	4	4	9	0	31	0	0	
Property Valuation Exemption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	4	18	0	0	
Economic Development Exempt	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	1	0	0	
Industrial Revenue Bond Exempt	0	0	0	0	0	0	0	0	0	0	0	1	0	0	8	2	11	1	1	
No Fund Warrant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
School Appeal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Tax Settlement Claim	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Complaint/Reappraisal(CP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mill Levy Disagreement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Open Cases	0	0	0	0	0	0	2	20	2	7	10	36	140	657	3,265	675	4,814	15	15	4,829

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BTA Caseload Report for February 1, 2002 (Small Claims Division) Docket Year (Calendar Year)

Cases Docketed	Total					Recvd										
	1999	2000	2001	2002	Filings	Not Dcktd										
Small Claims Division	2037	2474	2806	0	7317	0										
Small Claim Equalization	2037	2474	2806	0	7317	0										
Small Claim Protest	237	255	520	22	1034	0										
Small Claim Tax Grievance	144	56	0	0	200	0										
Small Claims Tax Exemption	2	1	0	0	3	0										
Small Claim DT	0	0	0	0	0	0										
Total S/C Docketed	2,420	2,786	3,326	22	8,554	8,554	0									
Cases Closed																
Small Claims Division	2,420	2,786	3,315	0	8,521											
Cases Appealed to BOTA	734	761	1044	0	2,539	2,539										
Total Open S/C Filings	0	0	11	22	33											
Open Cases																
BOTA Small Claims																
Small Claim Equalization	0	0	0	0	0											
Small Claim Protest	0	0	11	22	33											
Small Claim Tax Grievance	0	0	0	0	0											
Small Claim Tax Exemption	0	0	0	0	0											
Small Claim DT	0	0	0	0	0											
Total S/C Open	0	0	11	22	33	33										
Filings by Month																
	DcktYr99	DcktYr00	DcktYr01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Total-02
Equalization	2037	2474	2806	0	0	0	0	0	0	0	0	0	0	0	0	0
Protest	237	255	520	22	0	0	0	0	0	0	0	0	0	0	0	22
Tax Grievance	144	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Exemption	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Division of Taxation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Monthly Filings	2420	2,786	3,326	22	0	0	0	0	0	0	0	0	0	0	0	22
Closed Small Claims																
Equalization	2037	2474	2806	0	0	0	0	0	0	0	0	0	0	0	0	0
Protest	237	255	509	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Grievance	144	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Exemption	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Division of Taxation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closed by Month	2420	2786	3315	0	0	0	0	0	0	0	0	0	0	0	0	0
Appealed to BOTA																
Equalization	576	680	777	0	0	0	0	0	0	0	0	0	0	0	0	0
Protest	127	69	267	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Grievance	2	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Exemption	30	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Division of Taxation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Monthly Filings	735	761	1044	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Open S/C Filings	0	0	11	22	0	0	0	0	0	0	0	0	0	0	0	33

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BTA Workload Measures Report for February 1, 2002

BOTA Regular Division	Fiscal Year																87 to 02 Total Filings	Rcvd Not Dcktd	S/C Xsfers BTA
	FY87 (1/2 Yr)	FY88	FY89	FY90	FY91	FY92	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02			
Case Type Docketed																			
Appeal Filings																			
Division of Property Valuation (PV)	2	0	3	16	25	33	17	35	12	10	8	12	9	23	13	5	223	0	
Division of Taxation (DT)	30	29	32	53	67	69	111	130	130	166	142	94	306	76	416	81	1,932	0	
Economic Development Exmpt (EDX)	6	27	47	71	76	71	38	45	73	70	73	63	70	79	65	36	910	0	
Equalization (EQ)	30	55	362	1,733	1,075	2,210	1,524	1,870	1,780	2,352	2,216	1,930	2,571	1,566	1,624	1,372	24,270	0	
Industrial Revenue Bond Exmpt (IRBX)	47	28	42	44	23	37	46	38	38	26	26	41	48	46	54	28	612	1	
No-Fund Warrants (NFW)	14	27	27	48	43	23	21	35	22	15	8	13	14	4	3	7	324	0	
Other (CP,MLD,PVX,RAP,TSC)	0	0	5	1	0	5	16	13	17	7	8	5	7	10	9	1	104	0	
Payment under Protest (MRP,PR,PJR)	556	1,053	1,241	11,600	7,568	3,683	6,024	3,695	2,348	1,417	1,027	761	1,040	1,082	778	214	44,087	0	0
School District (SC)	5	10	11	13	11	5	0	2	1	2	2	1	2	3	2	0	70	0	
Tax Exemption (TX)	2,818	3,692	4,024	2,828	5,023	5,923	8,897	5,267	5,036	4,119	3,946	3,546	5,229	3,876	3,834	1,795	69,853	10	
Tax Grievance (TG)	370	1,057	1,619	1,034	2,637	2,562	3,108	2,661	2,396	2,460	2,083	2,056	1,588	994	1,304	659	28,588	4	0
Sub-total Filings	3,878	5,978	7,413	17,441	16,548	14,621	19,802	13,791	11,853	10,644	9,539	8,522	10,884	7,759	8,102	4,198	170,973	15	0
Industrial Revenue Bond Filings (IRB)	74	51	50	62	59	73	62	92	84	77	67	107	90	97	90	46	1135		
Informal Co. Review Filings	0	0	0	51,618	13,194	12,617	8,261	6,887	210	0	0	0	0	0	0	0	92,787		
Total All Filings	3,952	6,029	7,463	69,121	29,801	27,311	28,125	20,770	12,147	10,721	9,606	8,629	10,974	7,856	8,192	4,244	264,895		
Hearings/Conf Set by Filing	?	0	0	3,457	8,574	5,994	4,219	7,288	6,819	5,180	3,403	3,028	8,145	13,227	8,626	9,326			
Hearing @ BOTA by Filing	?	1,342	1,045	2,286	4,945	3,441	3,134	2,878	2,154	2,869	1,951	1,247	1,196	1,348	2,030	695			
Oral Arguments by Filing	?	0	0	0	0	0	0	0	0	0	0	23	186	123	204	35			
Prehearing by Filing	?	0	0	0	0	0	0	2,103	2,319	1,013	271	17	3	1	0	0			
Scheduling Conferences	?	0	0	0	0	0	0	0	0	0	0	1,279	4,987	8,806	4,590	6,031			
Orders Written/Certified by Filing	2,400	6,275	7,246	7,754	21,388	16,855	21,372	16,530	23,048	13,866	10,663	8,151	11,028	10,812	10,188	5,903			
Cases Closed by Filing	?	4,985	6,948	1,875	26,299	15,888	21,268	14,433	15,696	11,313	8,488	7,481	10,171	8,772	9,209	3,592	Crt Review		
Open Cases by Filing	6,755	7,748	8,213	23,779	14,028	12,761	11,295	10,653	6,810	6,141	7,192	8,233	8,946	7,933	6,826	7,432	2,618		
																	Open Cases		4,814
Total Crt Reviews by BOTA Filing/File Da	?	15	82	271	81	236	490	399	449	233	232	131	176	90	99	147	3,131		
Crt Case Filings/Pendings to be Certified	?	15	82	271	81	233	488	395	434	212	218	127	176	90	99	147	3,068		
Accumulative Crt/Pendings Certified to Co	?	15	97	368	449	682	1,170	1,565	1,999	2,211	2,429	2,556	2,732	2,822	2,921	3,068			

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Small Claims' Workload Measures Report for February 1, 2002

	Fiscal Year				Total Filings	Received Not Docketed
	FY99	FY00	FY01	FY02		
<u>BOTA Small Claims Division</u>						
<i>Case Type Docketed</i>						
<u>Appeal Filings</u>						
Equalization (EQ)	1,952	2,451	2,715	200	7,318	0
Payment under Protest (PR)	82	355	476	120	1,033	0
Tax Grievance (TG)	69	129	2	0	200	0
Tax Exemption (TX)	0	3	0	0	3	0
<u>Division of Taxation (DT)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Filings	2,103	2,938	3,193	320	8,554	8,554
Cases Closed	680	2,232	2,913	2,696	8,521	
<u>Cases Filed to BOTA</u>	168	701	938	732	2,539	
Total Open Cases					33	
Hearings Set by Filing	1,026	2,805	3,389	1,888	9,108	
Hearings Held	915	2,333	2,937	1,454	7,639	
Telephone Hearings Held	6	19	25	36	86	
Decisions Written/Mailed	433	2,467	2,956	2,720	8,576	

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