

**Regular Division - Valuation Appeals**

**Consequences of Not Funding this Program**

The Board would be in non-compliance with Kansas Statutes. In addition, taxpayers would not have an avenue to appeal their taxes in front of a neutral body.

Statutory Basis	Mandatory vs. Discretionary	MOE/Match Rgt.	Priority Level
Specific K.S.A.74-2433	Mandatory	No	1

**Program Goals**

- A. Resolve disputes between taxpayers and taxing authorities promptly and impartially
- B. Maintain public confidence in the state and local tax systems by providing sound leadership to enhance independent, efficient, professional decision-making, and certainty in state tax law.
- C. Continue to strive to meet the changing needs of our stakeholders

**Program History**

The Board of Tax Appeals, or its equivalent, has been in existence since the late 1800s. Prior to 1929, the jurisdiction now conferred on the Board was placed in the Public Service Commission, the Inheritance Tax Commission, and other part-time bodies. In 1929, the Kansas Legislature created the State Tax Commission, consisting of three members. In 1939, the State Tax Commission was replaced by the State Commission of Revenue and Taxation. In 1957, the Director of Revenue and the Director of Property Valuation offices were severed from the Commission, and the Commission was replaced by a three-member Board of Tax Appeals. In 1969, the Board was increased to five members. In the 1975 legislative session, the Board of Tax Appeals was transferred out of the Department of Revenue and made an independent agency in the executive branch of state government. During the 1998 session, the Legislature created a Small Claims Division within the Board of Tax Appeals. In 2003, the Board was reduced from five members to three members. 2003 Kan. Sess. Laws, ch. 147 § 35.

**Performance Measures**

Outcome Measures	Goal	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Previous Est.	FY 2022 Actuals	FY 2023 Est.	FY 2024 Est.	3- yr. Avg.
1. Valuation Cases Filed	N/A	2,133	2,284	2,589	2,675	2,152	2,675	2,675	2,341.7
2. Valuation Cases Closed	N/A	1,576	1,373	1,655	2,980	1,292	2675	2675	1,440.0
3. Clearance Rate	100 %	74%	60%	64%	111%	60%	100%	100%	61.3%
4. Outcome measure comparing outcomes to dollars	\$650	\$661	\$762	\$499	\$374	\$798	\$600	\$600	\$ 686.3
<i>Output Measures</i>									

Board of Tax Appeals

5. Number of Cases Heard - K.S.A. 74-2426(a)	600	715	309	522	600	637	600	600	489.3
6. Number of Cases w/ 14-Day Summary Decision - K.S.A. 74-2426(a)	450	661	166	458	500	415	450	450	346.3
7. Number of 14-Day Summary Decisions Issued Timely - K.S.A. 74-2426(a)	450	660	166	458	500	377	450	450	333.7
8. Percent of 14-Day Summary Decisions Issued Timely - K.S.A. 74-2426(a)	100%	100%	100%	93%	100%	91%	100%	100%	94.7%
9. Number of Cases w/ Full Opinions Issued - K.S.A. 74-2426(a)	200	85	183	2	250	124	200	200	103.0
10. Number of Full Opinions Issued Timely - K.S.A. 74-2426(a)	200	83	180	2	250	124	200	200	102.0
11. Percent of Full Opinions Issued Timely - K.S.A. 74-2426(a)	100%	98%	98%	100%	100%	100%	100%	100%	99.33%
12. Number of Days to Close a Residential Appeal	200	158	178	285	180	265	200	200	242.7
13. Number of Days to Close a Commerical Appeal	450	364	353	384	365	483	450	450	406.7

Funding

Funding Source	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Actuals	FY 2023 Est.	FY 2024 Est.	3-yr. Avg.
State General Fund	\$ 478,912	\$ 481,532	\$ 330,652	\$ -	\$ 412,258	\$ 642,000	\$ 642,000	\$ 408,147
Non-SGF State Funds	562,201	565,276	495,978	-	618,388	963,000	963,000	\$ 559,881
Federal Funds	-	-	-	-	-	-	-	\$ -
<b>Total</b>	<b>\$ 1,041,113</b>	<b>\$ 1,046,808</b>	<b>\$ 826,630</b>	<b>\$ -</b>	<b>\$ 1,030,646</b>	<b>\$ 1,605,000</b>	<b>\$ 1,605,000</b>	<b>\$ 968,028</b>

**FTE** The Board consist of 16 staff. The duties are the processes of all aspects. No indivudal is assigned to one case type.

**Regular Division - Exemption Filings**

**Consequences of Not Funding this Program**

The Board would be in non-compliance with Kansas Statutes. In addition, taxpayers would not have an avenue to appeal their taxes in front of a neutral body.

<u>Statutory Basis</u>	<u>Mandatory vs. Discretionary</u>	<u>MOE/Match Rgt.</u>	<u>Priority Level</u>
Specific K.S.A.79-213	Mandatory	No	1

**Program Goals**

- A. Resolve disputes between taxpayers and taxing authorities promptly and impartially
- B. Maintain public confidence in the state and local tax systems by providing sound leadership to enhance independent, efficient, professional decision-making, and certainty in state tax law.
- C. Continue to strive to meet the changing needs of our stakeholders

**Program History**

EDX exemption is allowed pursuant to Kan. Const. art. XI, § 13.  
 IRBX exemption is allowed pursuant to K.S.A. 79-201a Second.  
 PVX and TX exemptions are both allowed pursuant to all applicable exemption statutes ( 79-201, 79-201a Second, 79-201j, etc.)

**Performance Measures**

<i>Outcome Measures</i>	<i>Goal</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>FY 2022 Previous Est.</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3- yr. Avg.</i>
1. Exemptions/Grievances/Other Filed	2100	2,162	2,147	1,960	2,221	2,060	2,100	2,100	2,069.0
2. Exemptions/Grievances/Other Closed	2100	2,279	1,311	2,102	2,236	2,162	2,100	2,100	1,858.3
3. Clearance rate	100%	105%	61%	107%	101%	105%	100%	100%	91.0%
4. Outcome measure comparing outcomes to dollars	\$240	\$189	\$331	\$163	\$207	\$235	\$240	\$240	\$ 243.0

*Output Measures*

5. Number of to close an Exemption Application	<90	58	78	151	<90	153	<90	<90	127.3
6. Number of Days to Close a Tax Grievance Appeal	<90	94	171	140	<90	224	<90	<90	178.3

Board of Tax Appeals

**Funding**

<i>Funding Source</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>FY 2022 Approved</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3-yr. Avg.</i>
State General Fund	\$ 198,406	\$ 199,491	\$ 136,984	\$ -	\$ 203,244	\$ 201,600	\$ 201,600	\$ 179,906
Non-SGF State Funds	232,912	234,186	205,477	-	304,866	302,400	302,400	\$ 248,176
Federal Funds	-	-	-	-	-	-	-	\$ -
<b>Total</b>	<b>\$ 431,318</b>	<b>\$ 433,677</b>	<b>\$ 342,461</b>	<b>\$ -</b>	<b>\$ 508,110</b>	<b>\$ 504,000</b>	<b>\$ 504,000</b>	<b>\$ 428,083</b>

**Regular Division - Exemption Filings**

**Consequences of Not Funding this Program**

The Board would be in non-compliance with Kansas Statutes. In addition, taxpayers would not have an avenue to appeal their taxes in front of a neutral body.

<u>Statutory Basis</u>	<u>Mandatory vs. Discretionary</u>	<u>MOE/Match Rgt.</u>	<u>Priority Level</u>
Specific K.S.A.79-213	Mandatory	No	1

**Program Goals**

- A. Resolve disputes between taxpayers and taxing authorities promptly and impartially
- B. Maintain public confidence in the state and local tax systems by providing sound leadership to enhance independent, efficient, professional decision-making, and certainty in state tax law.
- C. Continue to strive to meet the changing needs of our stakeholders

**Program History**

PVs are filed with BOTA pursuant to K.S.A. 74-2438. L. 1957, ch. 429, § 11. DTs are filed with BOTA pursuant to K.S.A. 74-2438. L. 1957, ch. 429, § 11. NFWs are with BOTA pursuant to K.S.A. 79-2938 (shortages in revenue). L. 1941, ch. 377, § 11 and filed with BOTA pursuant to K.S.A. 79-2939 (unforeseen emergencies). L. 1941, ch. 377, § 12

**Performance Measures**

<i>Outcome Measures</i>	<i>Goal</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>FY 2022 Previous Est.</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3- yr. Avg.</i>
1. Other-KDOR,IRB,MRP,NFW Filed	105	91	121	84	100	96	105	105	100
2. Other-KDOR,IRB,MRP,NFW Closed	105	91	113	66	110	103	105	105	94
3. Clearance Rate	100	100%	93%	76%	110%	107%	100%	100%	92%
4. Outcome measure comparing outcomes to dollars	\$145	\$163	\$132	\$179	\$145	\$143	\$145	\$145	\$ 151

*Output Measures*

5. Number of days to close KDOR Matters	<240	316	134	233	<240	464	<240	<240	277
6. Number of Days to Close IRBs	<20	19	21	14	<20	18	<20	<20	18
7. Number of Days to Close NFWs	<40	0	38	37	<40	35	<40	<40	37
8. Number of Days to Close MRPs		11	5	No Longer Receives MRPs	No Longer Receives MRPs	No Longer Receives MRPs	No Longer Receives MRPs	No Longer Receives MRPs	5

Board of Tax Appeals

**Funding**

<i>Funding Source</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>FY 2022 Approved</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3-yr. Avg.</i>
State General Fund	\$ 6,612	\$ 6,879	\$ 4,724	\$ -	\$ 5,891	\$ 6,090	\$ 6,090	\$ 5,831
Non-SGF State Funds	7,761	8,075	7,085	-	8,837	9,135	9,135	\$ 7,999
Federal Funds	-	-	-	-	-	-	-	\$ -
<b>Total</b>	\$ 14,373	\$ 14,954	\$ 11,809	\$ -	\$ 14,728	\$ 15,225	\$ 15,225	\$ 13,830

**FTE** The Board consist of 16 staff. The duties are the processes of all aspects. No individual is assigned to one case type.

**Small Claims and Expedited Hearings Division**

**Consequences of Not Funding this Program**

The Board would be in non-compliance with Kansas Statutes. In addition, taxpayers would not have an avenue to appeal their taxes in front of a neutral body.

<u>Statutory Basis</u>	<u>Mandatory vs. Discretionary</u>	<u>MOE/Match Rgt.</u>	<u>Priority Level</u>
Specific K.S.A. 74-2433f	Mandatory	No	1

**Program Goals**

- A. Resolve disputes between taxpayers and taxing authorities promptly and impartially
- B. Maintain public confidence in the state and local tax systems by providing sound leadership to enhance independent, efficient, professional decision-making, and certainty in state tax law.
- C. Continue to strive to meet the changing needs of our stakeholders

**Program History**

EDX exemption is allowed pursuant to Kan. Const. art. XI, § 13.  
 IRBX exemption is allowed pursuant to K.S.A. 79-201a Second.  
 PVX and TX exemptions are both allowed pursuant to all applicable exemption statutes ( 79-201, 79-201a Second, 79-201j, etc.)

**Performance Measures**

<i>Outcome Measures</i>	<i>Goal</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>FY 2022 Previous Est.</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3- yr. Avg.</i>
1. Number of Cases Filed	100	2,989	3,146	2,541	3,501	2,049	2,500	2,500	2,579
2. Number of Cases Closed	100	2,406	2,431	3,067	3,501	1,942	2,500	2,500	2,480
3. Clearance Rate	100	80%	77%	121%	100%	95%	100%	100%	97.7%
4. Outcome measure comparing outcomes to dollars	\$125	\$105	\$108	\$85	\$104	\$116	\$125	\$125	\$104

Board of Tax Appeals

*Output Measures*

5. Average days between filing and hearing. (The Small Claims hearing shall be conducted within 60 days from the date of the filing. K.S.A. 74-2433(f))	<60	40	54	60	75	53	<60	<60	63
6. Average number of days between hearing and decision. (The Small Claim hearing decision must be rendered within 30 day of the hearing. K.S.A. 74-2433(f))	<30	19	28	27	25	22	<30	<30	25
7. Number of cases where decision was certified more than 30 days after hearing. K.S.A. 74-2433(f))	<30	6	42	26	0	115	<30	<30	47

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**Funding**

<i>Funding Source</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>FY 2022 Approved</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3-yr. Avg.</i>
State General Fund	\$ 116,617	\$ 121,101	\$ 104,517	\$ -	\$ 95,327	\$ 128,654	\$ 128,654	\$ 118,091
Non-SGF State Funds	136,898	142,161	156,775	-	142,991	192,981	192,981	\$ 163,972
Federal Funds	-	-	-	-	-	-	-	\$ -
<b>Total</b>	\$ 253,515	\$ 263,262	\$ 261,292	\$ -	\$ 238,318	\$ 321,635	\$ 321,635	\$ 282,063

**FTE** The Board consist of 16 staff. The duties are the processes of all aspects. No individual is assigned to one case type.