

NOTIFICATION OF PAYMENT UNDER PROTEST APPRAISER'S RECOMMENDATIONS
 TAX YEAR _____
 OFFICE OF THE COUNTY APPRAISER, _____ CO., KANSAS

*** PERSONAL PROPERTY ***

PERSONAL PROPERTY ID NUMBER:

DATE MAILED: _____

PROPERTY TYPE: COMM. ____ INDIV. ____

PROPERTY OWNER/MAILING ADDRESS:

TAX UNIT: _____

PROPERTY ADDRESS:

OWNER TELEPHONE #: _____

IN REFERENCE TO THE HEARING ON THE ABOVE PROPERTY HELD ON ___/___/_____.

COUNTY APPRAISER'S RECOMMENDED VALUES

CLASS	BRIEF DESCRIPTION OF ITEM(S)	APPRAISED VALUE
_____	_____	_____,_____,_____
_____	_____	_____,_____,_____
_____	_____	_____,_____,_____
_____	_____	_____,_____,_____
TOTAL APPRAISED VALUATION _____		_____,_____,_____

THIS NOTICE IS THE VALUATION RECOMMENDED BY THE COUNTY APPRAISER. YOU MAY FURTHER APPEAL THE VALUE OF THIS PROPERTY TO THE SMALL CLAIMS DIVISION OR TO THE REGULAR DIVISION OF THE STATE BOARD OF TAX APPEALS WITHIN 30 DAYS OF THE DATE OF THIS NOTICE.

IF APPEALING TO THE NEXT LEVEL, **COMPLETE THE BOTTOM PORTION AND PAGE 2 OF THIS FORM** AND MAIL TO THE STATE BOARD OF TAX APPEALS (ADDRESS ON PAGE 2).

NAME OF REPRESENTATIVE (IF APPLICABLE): _____
 ADDRESS: _____
 CITY, STATE, ZIP: _____
 TELEPHONE NUMBER: _____

CHECK REASON FOR APPEAL:

___ APPRAISED VALUE
 ___ CLASSIFICATION
 ___ OTHER (EXPLAIN) _____

OWNERS ESTIMATE OF VALUE: \$ _____ EXPLAIN: _____

 Owner's or Representative's Signature

 Date

INSTRUCTION FOR FILING A PAYMENT UNDER PROTEST APPEAL

When you receive notification of the results of the informal hearing, if you disagree with those results, you have **30 days** from the mailing date of the notification within which to file an appeal with the Small Claims Division or the Regular Division of the Board of Tax Appeals. Appeals for personal property mobile/manufactured homes used for residential purposes must be filed with the Small Claims Division of the Board of Tax Appeals.

You must file with the County, a copy of any appeal you file with the State Board of Tax Appeals.

When filing your appeal with the Board of Tax Appeals, you must include:

- A. A copy of your paid tax receipt.
- B. This original notification of results form completed at the bottom of both pages.
- C. A copy of an "Entry of Appearance" or current "Declaration of Representative" approved by BOTA if you are to be represented by an attorney or other individual.
- D. A detailed list or description of the personal property at issue.

If the above documentation is not received by the Board of Tax Appeals within the required 30 day time frame, your appeal will be dismissed. The Board of Tax Appeals will notify you and the County of the date and time for the hearing of this protest.

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

STATE BOARD OF TAX APPEALS
 DOCKING STATE OFFICE BUILDING
 915 S.W. HARRISON, STE. 451
 TOPEKA, KS 66612-1505
 Tele. No. (785) 296-2388
 Fax No. (785) 296-6690

Please check the correct appeal level, either Small Claims or Regular Division:

SMALL CLAIMS DIVISION – Appeals for personal property mobile/manufactured homes used for residential purposes must be filed 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.

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 \$2,000,000 and is not classified as agricultural use.

REGULAR DIVISION – If you file with the Regular Division, your appeal may then be heard in your geographical area or it may be heard in the Board’s hearing rooms in Topeka. One or more of the five members of the Board will hear your appeal. Three or more members of the Board, however, must make the decision on your case and approve the order.

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 which is the subject of this appeal is not single-family residential property and is valued by the county at \$2,000,000 or more.