



Wyandotte County Appraiser's Office

Payment Under Protest Appeal Process

Market values are established every day as people buy, sell, and lease property. The Appraiser's Office has the legal responsibility to research and study those transactions and appraise all property accordingly as of January 1st.

The Appraiser's Office does not set tax rates. Property taxes are levied in the form of rates by the taxing entities within Wyandotte County such as the cities within the County, school districts, libraries, etc.. The amount of taxes you pay is determined by the total rate that is applied to your property's assessed value.

PAYMENT UNDER PROTEST APPLICATION
(Excluding Illegal Levy)
(K.S.A. 79-2005)

APPLICANT:

Applicant Name (Owner of Record) _____

Applicant Address (Street or Box No.) _____

City _____ State _____ Zip _____

Applicant Phone #:() _____

ATTORNEY OR REPRESENTATIVE: (If applicable)*

Representative Name _____ Title _____

Representative Address _____

City _____ State _____ Zip _____

Atty/Rep Phone #:() _____

*Note: If you are represented by an attorney or other individual, you must provide an Entry of Appearance or a current Declaration of Representative Form.

Taxing County: _____

Year/Year at issue: _____

Property at issue:

Real Property—Street address, city: _____

Personal Property—Description: _____

Payment Under Protest Level Appeals

If you missed the Informal appeal process in the spring and think the appraised value is more or less than you would reasonably get if you sold your property or if there are inconsistencies in the data, you should consider an appeal. Please note that the property value may be appealed only once per tax year.

The value may be appealed by *Paying Under Protest (PUP)* with the Treasurer's Office when the taxes are paid. Tax bills are mailed out in November, with first half taxes being due by December 20th, however, mortgage companies have until January 31st to pay the taxes. The PUP form does not have to be submitted with the first half payment but must be received by the first half deadline.

Second half taxes are due by May 10th and the PUP form must accompany the payment.

What should you bring to your appeal meeting?

Nothing is required, however, when appealing the classification of a property, the burden of proof is on the owner of the property.

- Documentation supporting your opinion of value and/or classification.
- Photos
- Cost and repair estimates
- Income and expense information
- Comparable properties that have sold in the last 2 - 3 years
- Fee appraisals or lease agreements

The information and documentation will vary depending upon how the County has identified the property. Documentation can be submitted by email at wycopraiser@wycokck.org.

Information and Assistance

If you need assistance in obtaining information for your meeting, or to reschedule, please contact the Appraiser's Office at (913) 573-8400 or by visiting the office at 8200 State Avenue, Kansas City, KS 66112. *The public entrance is on the west side of the building on the first level.*

Taxpayers and appellants may access and research property data information online for their property and surrounding properties by visiting the County's web-site at www.wycokck.org/appraiser/. Click on the "Parcel Search" link where you can now search by State ID (KUPN), address or Clerk ID.

Questions

For tax bills, tax statements, or tax payments, contact the Treasurer's Office at (913) 573-2823.

For special assessments, mill levy, Homestead or Safe Senior, contact the Clerk's West Office at (913) 573-2870, then 0 or (913) 573-2874, then 1.

For mapping questions, contact GIS at (913) 573-2941

Did You Know?

The Appraiser's Office does not create the laws that affect property owners.

Article 11, Section 1 of the Kansas Constitution, provides the basic framework for taxation.

Tax laws are made by the Kansas Legislature.





Wyandotte County Appraiser's Office

Upper Level Property Valuation Appeal Process

If you are not satisfied with the results of the hearing, you have 30-days from the date mailed indicated on the Notification of Results letter, to file an appeal to the Small Claims Division or the Regular Division of the Board of Tax Appeals. If you wish to file an appeal, the application is on the reverse side of the informal level result letter.

The State of Kansas will send confirmation to the date and time of the hearing. If you have further questions about the Small Claim or Regular Division appeal process, please contact their office.

Small Claims Division

If you are not satisfied with the informal meeting results, you may appeal the payment under protest meeting results to the BOTA Small Claims Division if a) the property is a single-family residence or b) the property has a value below \$3 million and does not have an agricultural land classification. If your property is a single family residential property, you MUST appeal to the Small Claims Division before proceeding to the full BOTA.

To appeal, file the form with BOTA within 30 days from the date the informal meeting results were mailed. The form is on the back of the result letter.

The county must initiate the production of evidence to substantiate the property's valuation. There is no presumption of correctness with regard to the county's value. If the property is leased commercial and industrial property, the burden of proof is on the taxpayer unless you furnished a complete income and expense statement for the property for the 3 prior years within 30 days following your informal meeting. However, if you submit a private appraisal on the property with an effective date of January 1 of the year appealed, the burden of proof returns to the county.

Regular Division

You may appeal a Small Claims decision or, if your property is not a single family residence, you may also appeal the county appraiser's informal meeting decision to BOTA. If the property is a single family residential property, you MUST appeal to the Small Claims Division before proceeding to BOTA.

To appeal, file the proper form with BOTA within 30 days from the mailing date of the Small Claims Division or the county appraiser's informal meeting decision. The appeal form should be part of the notice of results that you receive. Filing fees may apply. You must also file a copy of the appeal form with the county appraiser.

The county must initiate the production of evidence to substantiate the validity and correctness of the property's valuation, except in the case of leased commercial and industrial property when the burden of proof shifts to the taxpayer unless you have furnished a complete income and expense statement for the property for the 3 prior years.

BOTA will issue a written summary decision within 14 days after conclusion of the hearing unless the parties agree to an extension. After receiving the summary decision, any party may, within 14 days, request a full and complete opinion, which must be served within 90 days. Or an aggrieved party may file a petition for reconsideration within 15 days. Or within 30 days, an aggrieved party may appeal the Board's decision to either district court or the court of appeals.

Filing fees are charged, see www.kansas.gov/BOTA or contact the Board of Tax Appeals for more details.



STATE OF KANSAS EQUALIZATION/PROTEST FORM

IF YOU DO NOT AGREE WITH THE ESTIMATE OF VALUE, PLEASE COMPLETE THIS APPLICATION FOR THIS PROPERTY (ONE PROPERTY PER FORM)

1. OWNER/TAXPAYER ADDRESS & TELEPHONE: Name, Address, City, State, Zip, Telephone number (Home/Work)

2. REPRESENTATIVE: Name of Representative or Attorney (if applicable), Address, City, State, Zip, Telephone number (Home/Work)

3. COUNTY: County where property is located, Year at issue, BOTA No.

4. PARCEL ID NUMBER: Kansas Uniform Parcel Number, Property Type Code, UCC Function

5. OWNER'S ESTIMATE OF VALUE: Basis of estimate, Type of hearing (In Person, Telephone (Small Claims hearing only), or Mail only), Includes telephone number to be used for telephone hearing here, Date

7. SIGN AND DATE: Signature, Date

Appeal Process to the Board of Tax Appeals
Please check either Small Claims or Regular Division

1. Small Claims Division (single family residential must file with the Small Claims Division)
If you wish to appeal the decision of the Informal Equalization/Protest meeting to the Small Claims Division, complete and mail this original form. Your request must be received within 30-days of the notice date. The Small Claims Division will notify you of the date and time of your hearing. Small Claims hearings must be held within 60-days of the date received by the Small Claims Office and results of the hearing sent within 30-days of the hearing. You must 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.

2. Regular Division (Filing fees are charged, see www.kansas.gov/BOTA or contact the Board of Tax Appeals for more details)
If you wish to appeal the decision of the Informal Equalization/Protest meeting to the Regular Division of the Board of Tax Appeals, complete and mail this original form. Your request must be received within 30-days of the notice date. The Board of Tax Appeals will notify you of the date and time of your hearing. 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.
2. The property under appeal is not a single family residential property and is valued by the County at \$3,000,000 or more.

3. Supplemental Appeal (Applies to informal level appeals held between March and May. Payment Under Protest appeals do not apply)
If you do not appeal the notice of informal meeting result to BOTA, you are allowed 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 year being appealed with the County Appraiser within 60-days from the mailing date of the notice of informal meeting result.
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 Regular Division of the Board of Tax Appeals (BOTA) within 30-days.

PLEASE KEEP A COPY (FRONT AND BACK) FOR YOUR RECORDS

WHEN FILING, SEND ORIGINAL FORM (FRONT AND BACK) TO: PLEASE SEND A COPY (FRONT AND BACK) TO THE APPRAISER'S OFFICE:

BOARD OF TAX APPEALS
EISENHOWER STATE OFFICE BUILDING
700 SW HARRISON ST, 10TH FLOOR, SUITE 1022
TOPEKA, KS 66603
PHONE NUMBER (785) 296-2388
FAX NUMBER (785) 296-6690

WYANDOTTE COUNTY APPRAISER'S OFFICE
8200 STATE AVENUE
KANSAS CITY, KS 66112
PHONE NUMBER (913) 573-8000
FAX NUMBER (913) 534-0418

KANSAS BOARD OF TAX APPEALS
EISENHOWER STATE OFFICE BUILDING
700 SW HARRISON ST, 10TH FLOOR, SUITE 1022
TOPEKA, KS 66603
PHONE NUMBER (785) 296-2388
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