

Informal Property Valuation Appeal Process

| 2022 INFORMAL APPEAL FORM INSTRUCTIONS | | PIN: | |
|--|--|--|--|
| IF YOU DO NOT AGREE WITH THE VALUATION, USE SITHER | | APPEAL ONLY ONE APPLICATION PER PARCEL | |
| APPEAL PROCESS: PLEAS | E READ THE FOLLOWING | | |
| To schedule an informal hearing on this property, please mail or hand deliver the front and back of this form RETURN TO: RETURN TO: RETURN TO: Wyanders Casety Associate's Office. You may also fill out and submit this form online at more several control of the Appraise's Office. | | | |
| For VIETURAL and PROVET having, we will checked a habring and and you a confirmation inter-string the date and time of the having. It will be useful to the date where on the five to this form of the Address of the Address and time of the having, it will be useful to the Address where on the five to this form of the Address of the Address and the Address of the Add | | | |
| If you plan to be represented by someone other than an a form with the Appraiser's Office prior to the date of the h download the form from our website at <a href="mailto:mail</td><td>earing. To obtain a Declaration of Represent</td><td>u must file a Declaration of Representative ative form, contact the Appraiser's Office or</td></tr><tr><td>Per statutory requirements, all informal hearings must be determination will be mailed to you no later than May 20</td><td></td><td>informal hearing stating the County's final</td></tr><tr><td>IMPORTANT: Property owners may file an appeal during not file an appeal at this time and wish to do so later, the 2022 tax bill is due/paid.</td><td>the Informal Equalization Process or Payme alternative will be to file a Payment Under P</td><td>ent Under Protest but NOT BOTH. Should you rotest with the Treasurer's Office when your</td></tr><tr><td>To view and/or search for property information, visit ou</td><td>r website at <u>annu arreolek ora/appraisar</u> at</td><td>od select the " option.<="" property="" search"="" td=""> | | | |
| KUPN QUICK REF CLERK ID | NBHD LBCI Description | Class APPRAISER | |
| OWNER INFORMATION | | | |
| Last Name | First Name | Daytime Contact Number | |
| Mailing Address | ILING ADDRESS IF DIFFERENT FROM THE ONE | SHOWN ON THE FRONT OF THIS FORM. | |
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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.

If you feel the value is more or less than you would reasonably get if you were to sell your property or if you feel there may be discrepancies in the data, you should consider an appeal.

The value and/or classification may be appealed in the spring after the Appraiser's Office has sent the value notice. You will then have 30 days from the mail date listed on your valuation notice to file an appeal. All appeal hearings will be held no later than May 13th. See below for the appeal options.

Informal Appeal Types

Only one of the following appeal types may be selected.

<u>Virtual:</u> An informal meeting held via video conference with an appraiser and scheduled for 20 minutes. A confirmation letter will be sent by mail indicating the date and time followed by an email containing the meeting link.

<u>Phone:</u> An informal meeting that is held over the phone with a appraiser and scheduled for 20 minutes. The appraiser will call you at the set time. A confirmation letter will be sent by mail indicating the date and time of meeting.

<u>No Contact:</u> An appeal based upon a written statement or evidence, such as fee appraisals, repair estimates, photos of property damage, or income & expense data as to why the appraised value does not represent Fair Market Value. No meeting is scheduled, however, all evidence submitted is reviewed by an appraiser.

Appeals may be submitted online, mailed, or hand delivered to our office. Documentation for the appeal may be uploaded during the online submission process at www.wycokck.org/AYPO.

You may designate someone else to represent you by filing a Declaration of Representative form prior to the scheduled appeal. This form is available on our website at www.wycokck.org/appraiser.

What should you bring to your appeal meeting?

Evidence is not required to have a hearing, however, the following information is helpful:

- 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 burden of proof is on the owner when appealing the property's **classification**.

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. Please note the public entrance is on the west side of the building on the first level.

Property owners can access and research property information online for their property and neighboring properties by visiting our website at www.wycokck.org/appraiser. Click on the "Property Search" link where you can search by State ID (KUPN), address or Clerk ID.

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.





Upper Level Property Valuation Appeal Process

If you are not satisfied with the results of the informal meeting, 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 Kansas Board of Tax Appeals (BOTA) or 60 days to submit a third-party fee simple appraisal to the County Appraiser's Office. 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.



Supplemental Appeal

If you do not appeal the results of the informal meeting on 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.

Small Claims Division

If you are not satisfied with the informal meeting results, you may appeal the informal 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 is not agricultural land. 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 owner 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.



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
FAX NUMBER (785) 296-6690

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 your 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 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 owner 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.



Payment Under Protest Appeal Process

Market values are established each 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: | (For Official Use Only) | |
| Applicant Name (Owner of Record) | | |
| Applicant Mailing Address (Street or Box No) | | |
| City State Zip | | |
| Applicant Phone # | Payment Under Protest Hearing Options (check one) | |
| Applicant Email: ATTORNEY ATTORNEY **Note: If you are represented by an attoracy or other individual, you must provide an Emry of Appearance or a current Declaration of Expressentive Form. | TELEPHONE CONFERENCE The Appraiser's Office will call you on the hearing date. Please provide telephone number below. Phone #: VIRTUAL CONFERENCE | |
| Atty/Rep Name Title | Information to connect to the meeting will be provided in a notice of hearing letter along with the date and time. Please provide email below. Email: | |
| Address (Stores or Box No.) City | EVIDENTIARY APPEAL. This appeal type is based upon evidence only. No context with the Appraiser's Office will be needed. Evidence must be submitted in one submission before the scheduled hearing. Submittal of documentation can be in person or online and instructions will be provided in the notice of barring. IN PERSON | |
| | Due to on-going COVID-19 health advisements, in person hearings may be limited on availability. | |
| Property at Issue: Real Property: Property Situs Address, City: | | |
| Personal PropertyDescription: | | |
| Parcel ID # or Personal Property ID#: | | |
| Please list any special accommodation requests: | | |

Office does not

This meeting is held with a qualified appraiser and will be scheduled to last approximately 20 minutes. You will received a Confirmation letter listing hearing date, time, and the type of hearing (virtual conference, evidentiary, phone or in person (limited availability)). You may designate someone to represent you by submitting the Declaration of Representation form prior to the scheduled appeal.

Payment Under Protest Appeal Hearing

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, contact GIS at (913) 573-2941.

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 have available for 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 for the appeal may be uploaded at www.wycokck.org/UDFAA, mailed or hand delivered to the Appraiser's Office.

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.

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



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.





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 owner 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 owner 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.



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

If you limit to oppose the decision of the informal Equalization Protect meeting to the learned Calent Soution, complete and must thin original form. You research must be received within 20-beys of the date and their of your bearings and their objects within 20-beys of the date and their objects hearing. Soution is an extra of the soution of the date received by the Small Calent Office and results of the hearing your within 30-days of the bearing. You gain exist the lay outper within 30-days of the hearing. You gain exist the lay outper within 30-days of the hearing. You gain exist the lay outper within 30-days of the hearing. You gain gain that \$10,000,000 and in ordinated as a generalized you.

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The property which is the subject of this appeal is classified as "Agricultural Use" property.
 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 Mar. Payment Linder Protest appeals do not appebl if you do not appeal the notice of informal meeting result to DOTA, you are allowed to life a time dy-says level results appeal ap

The County Appraiser has 33-days after the timely receipt of the appraisal to review and consider the appraisal in the determination of the valuatio or classification of the property and mail a supplemental notice of final determination. If you are not satisfied by the final determination, you may fill an appeal to the Republic Povision of the Board of the Appeals (BOTA) within 30-days.

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

WHEN FILING, SEND ORIGINAL FORM (FEINT AND BACK) TO: PLEASE SEND A COPY (FRONT AND BACK) TO

BOARD OF TAX APPEALS
EISENHOWER STATE OFFICE BUILDING
700 SW HARRISON ST, 10TH FLOOR, SUITE 1022
TOPEXA, RS 66603
PHONE NUMBER [785] 296-2388
EAX NUMBER [785] 296-2388

WYANDOTTE COUNTY APPRAISER'S OFFICE 8200 STATE AVENUE KANSAS CITY, KS 66112 PHONE NUMBER (913) 573-8400

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