

**74-2438a. Filing fee for appeals; BOTA filing fee fund created.** (a) Except as provided in subsection (e), the executive director of the state board of tax appeals shall charge and collect a filing fee, established by rules and regulations adopted by the state board of tax appeals, for any appeal in any proceeding under the tax protest, tax grievance or tax exemption statutes or in any other original proceeding for such board to recover all or part of the costs of processing such actions incurred by the state board of tax appeals.

(b) The COTA filing fee fund is hereby renamed the BOTA filing fee fund.

(c) The executive director of the board of tax appeals shall remit to the state treasurer at least monthly all tax appeal filing fees received by the state board of tax appeals. Upon receipt of any such remittance, the state treasurer shall deposit the amount in the state treasury to the credit of the BOTA filing fee fund.

(d) All expenditures from the BOTA filing fee fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the executive director of the state board of tax appeals or a person or persons designated by such executive director.

(e) No filing fee of any kind shall be charged by the executive director to:

(1) A taxpayer who has filed an appeal for a previous year that has not been decided by the board and is beyond the time period prescribed by K.S.A. 74-2426, and amendments thereto;

(2) any taxpayer filing in regard to single-family residential property for a refund of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto, or an appeal from a decision rendered pursuant to K.S.A. 79-1448, and amendments thereto;

(3) any not-for-profit organization if the valuation of the property that is the subject of the controversy does not exceed \$100,000; or

(4) any municipality or political subdivision of the state.

**History:** L. 2003, ch. 147, § 67; L. 2008, ch. 109, § 17; L. 2014, ch. 141, § 7; July 1.