

Regular Division - Valuation Appeals

Consequences of Not Funding this Program

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

Statutory Basis	Mandatory vs. Discretionary	MOE/Match Rqt.	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 - Actual	FY 2020 - Actual	FY 2021 - Actual	3- yr. Avg.	FY 2022 - Requested	FY 2023- Requested
1. Valuation Cases Filed	N/A	2,133	2,284	2,589	2,335	2,675	2,675
2. Valuation Cases Closed	N/A	1,576	1,373	1,655	1,535	2,980	2,980
3. Clearance Rate	100%	74%	60%	64%	66%	111%	111%
4. Outcome measure comparing outcomes to dollars	Average Cost to Resolve Each Case	\$661	\$762	\$499	\$641	\$374	\$361

Output Measures

5. Number of Cases Heard - K.S.A. 74-2426(a)	N/A	715	309	522	515	600	600
6. Number of Cases w/ 14-Day Summary Decision - K.S.A. 74-2426(a)	N/A	661	166	490	439	550	550
7. Number of 14-Day Summary Decisions Issued Timely - K.S.A. 74-	N/A	660	166	458	428	500	500
8. Percent of 14-Day Summary Decisions Issued Timely - K.S.A. 74-	100%	100%	100%	93%	98%	100%	100%
9. Number of Cases w/ Full Opinions Issued - K.S.A. 74-2426(a)	N/A	85	183	2	270	250	250
10. Number of Full Opinions Issued Timely - K.S.A. 74-2426(a)	N/A	83	180	2	265	250	250
11. Percent of Full Opinions Issued Timely - K.S.A. 74-2426(a)	100%	98%	98%	100%	99%	100%	100%

Additional Measures as Necessary

12. Number of Days to Close a Residential Appeal	<180	158	178	285	207	180	<180
13. Number of Days to Close a Commerical Appeal	<365	364	353	384	367	365	<365

Funding

Funding Source	FY 2018 - Actual	FY 2019 - Actual	FY 2020 - Actual	FY 2021 - Actual	FY 2022 - Requested	FY 2023- Requested
State General Fund	\$ 474,343	\$ 478,912	\$ 481,532	\$ 330,652	\$ 390,582	\$ 420,275
Non-SGF State Funds	556,838	562,201	565,276	495,978	725,366	657,352
Federal Funds	-	-	-	-	-	-
Total	\$ 1,031,181	\$ 1,041,113	\$ 1,046,808	\$ 826,630	\$ 1,115,948	\$ 1,077,627

Regular Division- Exemption Filings
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Consequences of Not Funding this Program

The Board would be in non-compliance with Kansas Statutes. In addition, taxpayer's would not avenue to file grievances (clerical errors) or request exemptions from a neutral entity.

Statutory Basis	Mandatory vs. Discretionary	MOE/Match Rqt.	Priority Level
Specific 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.)
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Performance Measures

Outcome Measures	Goal	FY 2019 - Actual	FY 2020 - Actual	FY 2021 - Actual	3- yr. Avg.	FY 2022 - Requested	FY 2023- Requested
1.Exemptions/Grievances /Other Filed	N/A	2,162	2,147	1,960	2,090	2,221	2,221
2.Exemptions/Grievances /Other Closed	N/A	2,279	1,311	2,102	1,897	2,236	2,236
3. Clearance Rate	100%	105%	61%	107%	91%	101%	101%
4. Outcome measure comparing outcomes to dollars	Average Cost to Resolve Each Case	\$189	\$331	\$163	\$228	\$207	\$199
Output Measures							
5. Number of to close an Exemption Application	<90	58	78	151	96	<90	<90
6. Number of Days to Close a Tax Grievance Appeal	<90	94	171	140	135	<90	<90
Additional Measures as Necessary							

Funding

Funding Source	FY 2018 - Actual	FY 2019 - Actual	FY 2020 - Actual	FY 2021 - Actual	FY 2022 - Requested	FY 2023- Requested
State General Fund	\$ 196,514	\$ 198,406	\$ 199,491	\$ 136,984	\$ 161,812	\$ 174,114
Non-SGF State Funds	230,690	232,912	234,186	205,477	300,509	272,331
Federal Funds	-	-	-	-	-	-
Total	\$ 427,204	\$ 431,318	\$ 433,677	#####	\$ 462,321	\$ 446,445

Regular Division - Odds and Ends Required Statutorily
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Consequences of Not Funding this Program

The Board would be in non-compliance with Kansas Statutes.
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Statutory Basis	Mandatory vs. Discretionary	MOE/Match Rqt.	Priority Level
Specific * See Program History	Mandatory	No	1

Program Goals

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| <p>A. Resolve disputes between taxpayers and taxing authorities promptly and impartially</p> <p>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.</p> <p>C. Continue to strive to meet the changing needs of our stakeholders</p> |
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Program History

<p>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</p>

Performance Measures

Outcome Measures	Goal	FY 2019 - Actual	FY 2020 - Actual	FY 2021 - Actual	3- yr. Avg.	FY 2022 - Requested	FY 2023- Requested
1. Other-KDOR,IRB,MRP,NFW Filed	N/A	91	121	84	99	100	100
2. Other-KDOR,IRB,MRP,NFW Closed	N/A	91	113	66	90	110	110
3. Clearance Rate	100%	100%	93%	76%	91%	110%	110%
4. Outcome measure comparing outcomes to dollars	Average Cost to Resolve Each Case	\$163	\$132	\$179	\$158	\$145	\$140
Output Measures							
5. Number of days to close KDOR Matters	<240	316	134	233	228	<240	<240
6. Number of Days to Close IRBs	<20	19	21	14	18	<20	<20
7. Number of Days to Close NFWs	<40	0	38	37	38	<40	<40
8. Number of Days to Close MRPs	N/A	11	5	No Longer Receives MRPs	8	No Longer Receives MRPs	No Longer Receives MRPs

Additional Measures as Necessary

Funding

Funding Source	FY 2018 - Actual	FY 2019 - Actual	FY 2020 - Actual	FY 2021 - Actual	FY 2022 - Requested	FY 2023- Requested
State General Fund	\$ 6,776	\$ 6,612	\$ 6,879	\$ 4,724	\$ 5,580	\$ 6,004
Non-SGF State Funds	7,955	7,761	8,075	7,085	10,363	9,391
Federal Funds	-	-	-	-	-	-
Total	\$ 14,731	\$ 14,373	\$ 14,954	\$ 11,809	\$ 15,943	\$ 15,395

Small Claims and Expedited Hearings Division

Consequences of Not Funding this Program

The Board would be in non-compliance with Kansas Statutes. In addition, taxpayer's would not avenue to appeal their tax in front of a neutral body.

Statutory Basis	Mandatory vs. Discretionary	MOE/Match Rqt.	Priority Level
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

Effective July 1, 1998, the "small Claims division" was created on and after January 1, 1999, L. 1998, ch. 146, § 7. Effective July 1, 2008, the name was changed to "small claims and expedited hearings" division. This occurred when the Board of Tax Appeals changed to Court of Tax Appeals. L. 2008, ch. 109, § 8. The name of the small claims and expedited hearings division did not change when the Court of Tax Appeals reverted to the Board of Tax Appeals. L. 2015, ch. 51, § 1.

Performance Measures

Outcome Measures	Goal	FY 2019 - Actual	FY 2020 - Actual	FY 2021 - Actual	3- yr. Avg.	FY 2022 - Requested	FY 2023 - Requested
1. Number of Cases Filed	N/A	2,989	3,146	2,541	2,892	3,501	3,501
2. Number of Cases Closed	N/A	2,406	2,431	3,067	2,635	3,501	3,501
3. Clearance Rate	100%	80%	77%	121%	91%	100%	100%
4. Outcome measure comparing outcomes to dollars	Average Cost to Resolve Each Case	\$105	\$108	\$85	\$99	\$104	\$102

Output Measures	Goal	FY 2019 - Actual	FY 2020 - Actual	FY 2021 - Actual	3- yr. Avg.	FY 2022 - Requested	FY 2023 - Requested
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	51	75	<60
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	25	25
7. Number of cases where decision was certified more than 30 days after hearing. K.S.A. 74-2433(f))	0	6	42	26	25	0	0

Funding

Funding Source	FY 2018 - Actual	FY 2019 - Actual	FY 2020 - Actual	FY 2021 - Actual	FY 2022 - Requested	FY 2023 - Allocated
State General Fund	\$ 106,415	\$ 116,617	\$ 121,101	\$ 104,517	\$ 110,133	\$ 120,376
Non-SGF State Funds	124,923	136,898	142,161	156,775	204,534	188,280
Federal Funds	-	-	-	-	-	-
Total	\$ 231,338	\$ 253,515	\$ 263,262	\$ 261,292	\$ 314,667	\$ 308,656