

**AGENCY PROGRAM DESCRIPTIONS**

**Regular Division: Exemption Filings**

**Subprogram 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.)

**Consequences of Not Funding This Subprogram**

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

**Statutory Basis**

KSA79-213.

Mandatory/Discretionary	MOE/Match Requirement	Program Priority	Subprogram Priority
Mandatory	No	1	N/A

**Regular Division: Odds and Ends**

**Subprogram History**

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

**Consequences of Not Funding This Subprogram**

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

**Statutory Basis**

KSA79-213.

Mandatory/Discretionary	MOE/Match Requirement	Program Priority	Subprogram Priority
Mandatory	No	1	N/A

**Regular Division: Valuation Appeals**

**Subprogram 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.

**Consequences of Not Funding This Subprogram**

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

**Statutory Basis**

KSA74-2433.

Mandatory/Discretionary	MOE/Match Requirement	Program Priority	Subprogram Priority
Mandatory	No	1	N/A

**Small Claims: Small Claims**

**Subprogram 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.)

**Consequences of Not Funding This Subprogram**

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

**Statutory Basis**

KSA 74-2433f.

Mandatory/Discretionary	MOE/Match Requirement	Program Priority	Subprogram Priority
Mandatory	No	1	1

**AGENCY PERFORMANCE MEASURES**

			2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals	2026 Estimate	2027 Estimate
<b>Regular Division: Exemption Filings</b>								
Goal	Type	Measure						
	Outcome	Total number of residential appeals				984	1100	1100
		Clearance rate	60.00%	73.00%	65.00%	75.00%	1.25%	100.00%
		Exemptions/grievances/other: Number closed	2,162	2,150	1,490	1,545	2,561	2,055
		Exemptions/grievances/other: Number filed	2,060	1,974	2,287	1,945	2,050	2,055
		Outcome measure comparing outcomes to dollars (Goal: 240)	235	251	299	259	250	250
	Output	Number of Days to Close a Tax Grievance Appeal (Goal: <90)	224	171	161	186	100	100
		Number of Days to close an Exemption Application (Goal: <90)	153	151	202	364	100	100
	<b>Regular Division: Odds and Ends</b>							
Goal	Type	Measure						
	Outcome	Clearance rate	1.05%	1.09%	1.05%	1.03%	1.10%	90.00%
		Other (KDOR, IRB, MRP, NFW): Number closed	103	96	77	149	159	122
		Other (KDOR, IRB, MRP, NFW): Number filed	96	77	81	145	147	137
		Outcome measure comparing outcomes to dollars (Goal: 145)	143	193	154	88	125	125
	Output	Number of Days to Close IRBs (Goal: <20)	18	25	17	155	<20	<20
		Number of days to close KDOR Matters (Goal: <240)	464	903	12	913	450	450

			2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals	2026 Estimate	2027 Estimate
	Output	Number of Days to Close NFWs (Goal: <40)	35	39				
<b>Regular Division: Valuation Appeals</b>								
Goal	Type	Measure						
		Total number of residential appeals with a hearing held				141	200	200
		Total number of residential appeals with a hearing scheduled				390	500	500
		Average Number of Days Between Filing and Stipulated by the Parties	469.00	758.00	600.00	535.00	535.00	470.00
		Dismissed by Taxpayer	335	1,055	500	618	437	510
		Joint Stipulation by the Parties	479	1,470	1,305	1,571	1,013	1,300
		Number of Days Between Filing and Dismissal by Taxpayer	658	1,210	571	548	548	540
		Number of Days Between Filing and Dismissals	487	271	194	518	300	300
		Percent Dismissed by Taxpayer	26.00%	35.00%	20.00%	13.00%	8.00%	10.00%
		Percent of all Other Dismissals	6.00%	3.00%	6.00%	1.00%	1.00%	1.00%
		Percent of Closed Cased Stipulated	37.00%	49.00%	53.00%	32.00%	40.00%	40.00%
		Percent of Residential Valuation in Favor of Taxpayer w/Hearing	42.00%	26.00%	34.00%	25.00%	30.00%	30.00%
		Residential Valuation Decisions in Favor of Taxpayer w/Hearing	28	24	47	35	60	60
		Valuation Appeals Dismissed (excluding dismissals requested by taxpayer)	79	99	146	67	67	51
	Outcome	Clearance rate	1.05%	1.25%	88.00%	93.00%	96.00%	95.00%
		Number of Days to Close a Commercial Appeal (Goal: 450)	483	621	535	617	400	400

			2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals	2026 Estimate	2027 Estimate
Outcome	Outcome measure comparing outcomes to dollars (Goal: 650)		798	437	512	352	450	450
	Valuation cases closed		1,292	2,980	2,142	2,582	2,700	2,890
	Valuation cases filed		2,152	2,458	2,872	2,779	2,800	2,800
Output	Number of 14-day summary decisions issued timely; KSA 74-2426(a)		377	215	400	201	450	400
	Number of cases heard; KSA 74-2426(a)		637	288	405	269	475	425
	Number of cases with a 14-day summary decision; KSA 74-2426(a)		415	238	405	229	450	400
	Number of cases with full opinions issued; KSA 74-2426(a)		124	59	34	81	70	40
	Number of Days to Close a Residential Appeal (Goal: 200)		265	459	227	441	225	225
	Number of full opinions issued timely; K.S.A. 74-2426(a)		124	55	33	79	70	40
	Percent of 14-day summary decisions issued timely; K.S.A. 74-2426(a)		91.00%	90.00%	99.00%	88.00%	100.00%	100.00%
	Percent of full opinions issued timely; K.S.A. 74-2426(a)		100.00%	93.00%	97.00%	98.00%	100.00%	100.00%

**Small Claims: Small Claims**

Goal	Type	Measure						
		Percent of Small Claims Residential Appeals to Regular Division	6.00%	5.00%	9.00%	45.00%	5.00%	5.00%
		Small Claims Residential Appeals	2,045	2,750	2,409	1,920	2,555	2,700
	Outcome	Clearance rate	1.05%	1.00%	1.33%	71.00%	89.00%	89.00%
		Number of Cases Closed	1,942	2,014	2,412	2,507	3,104	3,407
		Number of Cases Filed	2,049	2,750	3,218	3,521	3,554	3,807

			<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Actuals</b>	<b>2025 Actuals</b>	<b>2026 Estimate</b>	<b>2027 Estimate</b>
	Outcome	Outcome measure comparing outcomes to dollars (Goal: 125)	116	159	155	160	160	160
	Output	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) (Goal: <60) (See Footnote 1)	53.00	57.00	50.00	69.00	<60	<60
		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) (Goal: <30)	22	28	24	32	<30	<30
		Number of Cases where decision was certified more than 30 days after hearing. K.S.A. 74-2433(f) (Goal: <30)	115	102	351	641	0	0

**Footnotes**

- Footnote 1: Estimates reflect maximum estimated value.