

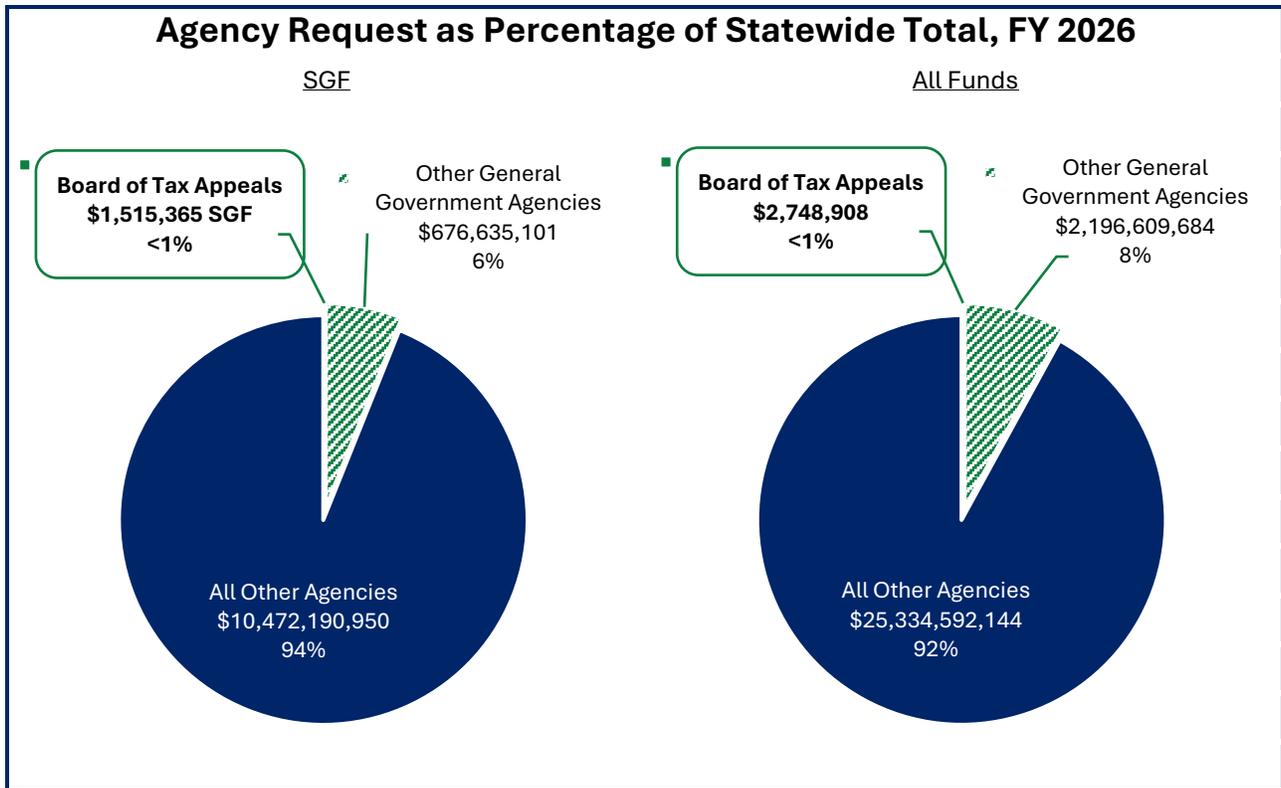
# BOARD OF TAX APPEALS

## Budget Summary – Agency Request

### Executive Summary

The mission of the Board of Tax Appeals (BOTA) is to resolve disputes between taxpayers and taxing authorities promptly and impartially and to help maintain public confidence in the state and local tax systems. BOTA is the highest administrative tribunal to hear cases involving ad valorem (property), income, sales, compensating use, and inheritance taxes, along with other matters involving taxation by state and local authorities. BOTA is an independent tax tribunal unaffiliated with the Kansas Department of Revenue or any other taxing authority.

Expenditures by Fiscal Year and Version				
	SGF	All Funds	Note	
FY 2024 Actual	\$ 1,020,986	\$ 2,197,380	Actual expenditures	
FY 2025 Actual	1,381,103	2,648,575	Actual expenditures	
FY 2026 Approved	1,515,365	2,631,747	<a href="#">2025 SB 125</a>	
FY 2026 Agency	1,515,365	2,748,908	Revised estimate, submitted September 2025	
FY 2027 Agency	1,649,257	2,908,836	Agency request, submitted September 2025	



# BOARD OF TAX APPEALS

## Budget Summary – Agency Request

### Budget and Policy Snapshot

The tables below provide a selection of items that inform the agency budget request. These items include **supplemental and enhancement requests** () , adjustments related to **reappropriated funds** () , **language-only policy changes** requested for inclusion in legislation, changes in **federal or state policy** that impact agency funding, and other budgetary items.

These tables are not intended to be a comprehensive list of changes in the agency budget request. For more detail on individual fiscal year requests, please refer to the [FY 2026 Analysis](#) and [FY 2027 Analysis](#) sections later in this document.

#### FY 2026

Item	Amount	Source	Note
 SGF Reappropriation	\$ 6,907	SGF	Includes agency lapses

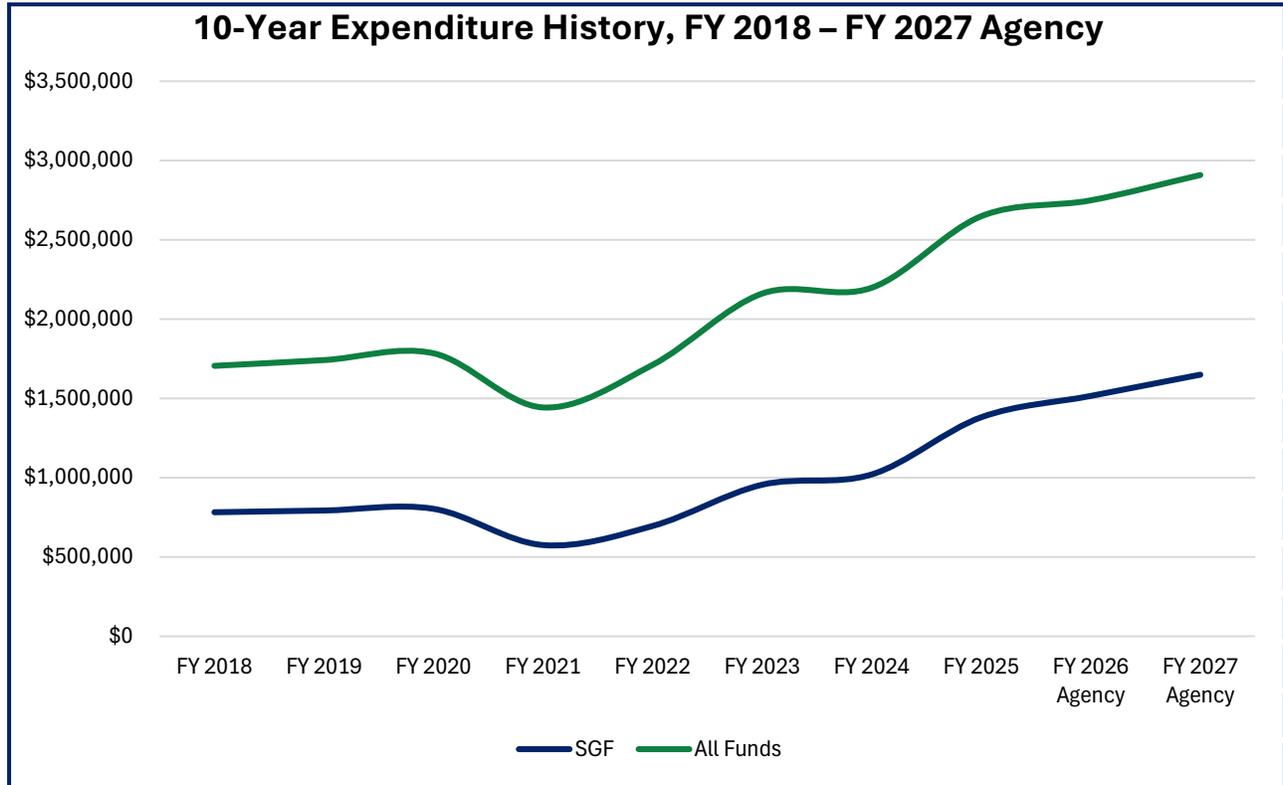
#### FY 2027

Item	Amount	Source	Note
 New FTE Position	\$ 207,958	Fee Fund	
 Market Rate Adjustment	33,603	Fee Fund	

# BOARD OF TAX APPEALS

## Budget Summary – Agency Request

### Summary of Expenditures



Fiscal Year	SGF		All Funds		FTE	CPI-U* Change (%)
	Amount	Change (%)	Amount	Change (%)		
FY 2018	\$ 782,827	2.6	\$ 1,704,454	(5.1)	17.00	0.2
FY 2019	793,868	1.4	1,740,819	2.1	16.00	--
FY 2020	804,395	1.3	1,783,640	2.5	16.00	0.8
FY 2021	576,235	(28.4)	1,441,833	(19.2)	15.00	2.4
FY 2022	696,328	20.8	1,710,672	18.6	16.00	9.2
FY 2023	956,163	37.3	2,160,584	26.3	16.00	5.8
FY 2024	1,020,986	6.8	2,197,380	1.7	16.00	3.0
FY 2025	1,381,103	35.3	2,648,575	20.5	16.00	3.0
FY 2026 Agency	1,515,365	9.7	2,748,908	3.8	16.00	2.8
FY 2027 Agency	1,649,257	8.8	2,908,836	5.8	19.00	2.4

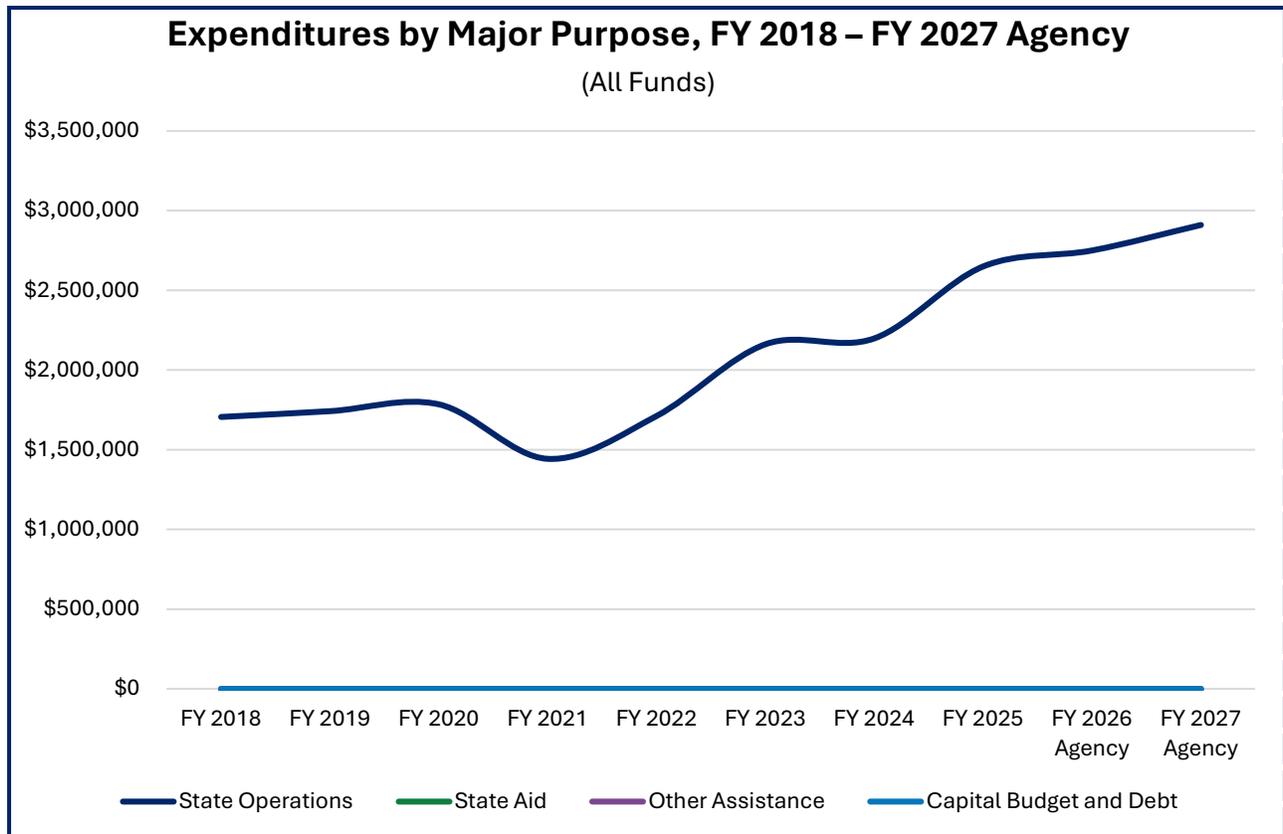
5-Year Change (FY 2023–2027)	\$ 693,094	72.5	\$ 748,252	34.6	3.00	11.6
10-Year Change (FY 2018–2027)	866,430	110.7	1,204,382	70.7	2.00	33.1
3-Year Average** (FY 2023–2025)	1,119,417	N/A	2,335,513	N/A	16.00	N/A

\* Note : Consumer Price Index for All Urban Consumers estimate for FY 2026–2027 is from the Consensus Revenue Estimating Group.

\*\* Note : Reflects the three most recent years of actuals data.

# BOARD OF TAX APPEALS

## Budget Summary – Agency Request



**Expenditures by Category, FY 2024 – FY 2027 Agency**  
(All Funds)

	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>State Operations</b>						
Salaries and Wages	77.8 %	\$ 1,742,139	\$ 1,803,985	\$ 2,130,181	\$ 2,138,690	\$ 2,393,477
Contractual Services	20.7	383,664	703,223	493,265	568,157	480,836
Commodities	1.5	11,280	8,501	22,961	40,861	22,501
Capital Outlay	0.1	60,297	132,866	1,200	1,200	12,022
Operating Adjustments	--	-	-	(22,663)	-	-
<b>Subtotal</b>	<b>100.0 %</b>	<b>\$ 2,197,380</b>	<b>\$ 2,648,575</b>	<b>\$ 2,624,944</b>	<b>\$ 2,748,908</b>	<b>\$ 2,908,836</b>
<b>State Aid and Assistance</b>						
Aid to Locals	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assistance	--	-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>\$ -</b>				
<b>Capital Budget and Debt</b>						
Capital Improvements	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	--	-	-	-	-	-
Debt Service Interest	--	-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>\$ -</b>				
<b>Reappropriations</b>	<b>-- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,803</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>	<b>100.0 %</b>	<b>\$ 2,197,380</b>	<b>\$ 2,648,575</b>	<b>\$ 2,631,747</b>	<b>\$ 2,748,908</b>	<b>\$ 2,908,836</b>

# BOARD OF TAX APPEALS

## Budget Summary – Agency Request

### State Operations

Expenditures by Classification, FY 2024 – FY 2027 Agency						
(State Operations, All Funds)						
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>Salaries and Wages</b>						
Employee Pay	59.3 %	\$ 1,304,589	\$ 1,370,888	\$ 1,613,260	\$ 1,630,191	\$ 1,806,543
Employee Benefits	18.5	437,550	433,097	516,921	508,499	586,934
Shrinkage	--	-	-	-	-	-
<b>Subtotal</b>	<b>77.8 %</b>	<b>\$ 1,742,139</b>	<b>\$ 1,803,985</b>	<b>\$ 2,130,181</b>	<b>\$ 2,138,690</b>	<b>\$ 2,393,477</b>
<b>Contractual Services</b>						
Communication	2.3 %	\$ 56,551	\$ 57,348	\$ 61,574	\$ 64,242	\$ 73,642
Fees (Professional)	7.1	78,553	165,313	123,796	195,289	125,128
Fees (Other Services)	2.8	88,030	45,227	114,917	76,669	59,992
Freight and Express	--	-	27	-	-	-
Printing and Advertising	--	-	129	-	-	-
Rent and Leases	7.3	147,391	394,415	179,682	202,005	192,337
Repair and Servicing	1.1	12,615	40,207	12,615	29,271	29,056
Travel and Subsistence	--	-	-	-	-	-
Utilities	--	-	-	-	-	-
Other	0.1	524	557	681	681	681
<b>Subtotal</b>	<b>20.7 %</b>	<b>\$ 383,664</b>	<b>\$ 703,223</b>	<b>\$ 493,265</b>	<b>\$ 568,157</b>	<b>\$ 480,836</b>
<b>Commodities</b>						
Clothing	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment and Parts	0.9	1,903	19	4,200	26,000	7,175
Food	--	-	-	-	-	-
Fuel	--	-	-	-	-	-
Motor Vehicle Parts	--	-	-	-	-	-
Supplies (Office)	0.5	8,858	8,379	18,001	14,101	14,453
Supplies (Professional)	0.1	464	96	700	700	718
Supplies (Research)	--	-	-	-	-	-
Other	0.1	55	7	60	60	155
<b>Subtotal</b>	<b>1.5 %</b>	<b>\$ 11,280</b>	<b>\$ 8,501</b>	<b>\$ 22,961</b>	<b>\$ 40,861</b>	<b>\$ 22,501</b>
<b>Capital Outlay</b>						
Books	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Hardware	0.1	35,172	62	1,200	1,200	1,200
Computer Software	--	21,814	29,825	-	-	10,822
Equipment, Furniture	--	3,311	7,829	-	-	-
Information Processing	--	-	95,150	-	-	-
Telecommunications	--	-	-	-	-	-
Other	--	-	-	-	-	-
<b>Subtotal</b>	<b>0.1 %</b>	<b>\$ 60,297</b>	<b>\$ 132,866</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 12,022</b>
<b>Operating Adjustments</b>	<b>-- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (22,663)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$ 2,197,380</b>	<b>\$ 2,648,575</b>	<b>\$ 2,624,944</b>	<b>\$ 2,748,908</b>	<b>\$ 2,908,836</b>

# BOARD OF TAX APPEALS

## Budget Summary – Agency Request

### Expenditures by Program

Expenditures by Program, FY 2024 – FY 2027 Agency						
(All Funds)						
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
Administration	95.7 %	\$ 2,195,579	\$ 2,314,162	\$ 2,624,944	\$ 2,631,747	\$ 2,908,836
BOTA Modernization	3.5	1,801	25,000	-	95,161	-
IT Modernization Project	0.8	-	309,413	-	22,000	-
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$ 2,197,380</b>	<b>\$ 2,648,575</b>	<b>\$ 2,631,747</b>	<b>\$ 2,748,908</b>	<b>\$ 2,908,836</b>

FTE Positions by Program, FY 2024 – FY 2027 Agency						
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
Administration	100.0 %	16.0	16.0	16.0	16.0	19.0
BOTA Modernization	--	--	--	--	--	--
IT Modernization Project	--	--	--	--	--	--
<b>TOTAL</b>	<b>100.0 %</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>19.0</b>

# BOARD OF TAX APPEALS

## Budget Summary – Agency Request

### Expenditures by Fund

Expenditures by Fund, FY 2024 – FY 2027 Agency						
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
State General Fund	55.1 %	\$ 1,020,986	\$ 1,381,103	\$ 1,515,365	\$ 1,515,365	\$ 1,649,257
BOTA Filing Fee Fund	40.6	1,173,069	933,059	1,116,382	1,116,382	1,259,579
Duplicating Fee Fund	--	1,524	-	-	-	-
Federal Funds	4.3	1,801	334,413	-	117,161	-
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$ 2,197,380</b>	<b>\$ 2,648,575</b>	<b>\$ 2,631,747</b>	<b>\$ 2,748,908</b>	<b>\$ 2,908,836</b>

### Fee Fund Analysis

The Board of Tax Appeals is required by statute to charge and collect filing fees established through its rules and regulations. The Board of Tax Appeals (BOTA) Filing Fee Fund was established to defray all, or a portion of, the costs incurred in processing appeals and applications.

Board of Tax Appeals Filing Fee Fund					
FY 2024 – FY 2027 Agency					
	FY 2024 Actual	FY 2025 Actual	FY 2026 Agency	FY 2027 Agency	
Beginning Balance	\$ 789,602	\$ 777,611	\$ 972,877	\$ 956,495	
<b>Revenue</b>					
Agency Earnings	\$ 1,133,600	\$ 1,128,325	\$ 1,100,000	\$ 1,100,000	
Other Revenue	8	-	-	-	
Revenue Transfers	1	-	-	-	
Encumbrances	27,469	-	-	-	
<b>Subtotal – Revenue</b>	<b>\$ 1,161,078</b>	<b>\$ 1,128,325</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>	
Total Amount Available	\$ 1,950,680	\$ 1,905,936	\$ 2,072,877	\$ 2,056,495	
<b>Expenditures</b>					
Salaries and Wages	\$ 866,817	\$ 433,328	\$ 962,411	\$ 1,077,068	
Contractual Services	243,138	358,364	130,910	148,088	
Commodities	5,041	8,501	21,861	22,401	
Capital Outlay	58,073	132,866	1,200	12,022	
<b>Subtotal – Expenditures</b>	<b>\$ 1,173,069</b>	<b>\$ 933,059</b>	<b>\$ 1,116,382</b>	<b>\$ 1,259,579</b>	
<b>Ending Balance</b>	<b>\$ 777,611</b>	<b>\$ 972,877</b>	<b>\$ 956,495</b>	<b>\$ 796,916</b>	

# BOARD OF TAX APPEALS

## Budget Summary – Agency Request

<b>Board of Tax Appeals Fees, FY 2026</b>		<b>Current Fee</b>
<b>Action</b>		
<b>REGULAR DIVISION</b>		
<b>VALUATION APPEALS: EQUALIZATIONS &amp; PROTESTS (Real &amp; Personal Property)</b>		
<b>Real Property</b>		
Properties valued at \$250,000 or less	\$	125
\$250,001 through \$1,000,000		200
\$1,000,001 through \$5,000,000		300
\$5,000,001 through \$10,000,000		400
Greater than \$10,000,000		500
<b>Personal Property</b>		
All other Personal Property	\$	150
<b>DIVISION OF PROPERTY VALUATION (State-Assessed Property)</b>		
\$250,000 or less at issue	\$	125
\$250,001 and up to \$1,000,000		200
\$1,000,001 through \$5,000,000		300
\$5,000,001 through \$10,000,000		400
Greater than \$10,000,000		500
<b>DIVISION OF TAXATION</b>		
\$1,000 or less at issue	\$	100
\$1,001 and less than \$10,000		150
\$10,001 and less than \$100,000		300
Greater than \$100,000		500
<b>EXEMPTION APPLICATIONS</b>		
Industrial Revenue Bond & Economic Development Exemptions less than or equal to \$1,000,000 in value	\$	500
Industrial Revenue Bond & Economic Development Exemptions greater than \$1,000,000 in value		1,000
Oil Leases or Real Property Exemptions (per lease or per parcel)		400
All other Personal Property Exemptions		100
<b>GRIEVANCES</b>		
Penalty abatement (KSA 79-1422)	\$	25
Clerical error (KSA 79-1701, 79-1702)		25
<b>MISCELLANEOUS</b>		
IRB Informational Statement Filings	\$	500
Mortgage Registration Protests		25
No-Fund Warrant Requests		150
Reappraisal Requests, Complaints, and Appeals by any Board of County Commissioners of the Final Ratio Study for the County		2,000
<b>SMALL CLAIMS AND EXPEDITED HEARINGS DIVISION</b>		
<b>EQUALIZATIONS &amp; PROTESTS</b>		
\$250,000 or less	\$	100
\$250,001 through \$1,000,000		150
\$1,000,001 through \$3,000,000		200
<b>DIVISION OF TAXATION</b>		
\$500 but less than \$10,001		50
\$10,001 through \$14,999		150

# BOARD OF TAX APPEALS

## Budget Summary – Agency Request

### FY 2026 Analysis

Summary of Agency Budget Request, FY 2026						
	SGF	BOTA Filing Fee Fund	All Other Funds	Total	FTE Position	
<b>Approved, FY 2026</b>						
1. 2025 SB 125, without Reappropriations	\$ 1,508,562	\$ 1,116,382	\$ -	\$ 2,624,944	16.0	
<b>Reappropriations</b>						
2. State General Fund	\$ 6,907	\$ -	\$ -	\$ 6,907	--	
3. SGF Reappropriation 1.5% Lapse	(104)	-	-	(104)	--	
Subtotal – Approved, with Reappropriations	\$ 1,515,365	\$ 1,116,382	\$ -	\$ 2,631,747	16.0	
<b>Supplemental Requests</b>						
No Supplemental Requests	\$ -	\$ -	\$ -	\$ -	--	
<b>Other Changes</b>						
4. BOTA Modernization	\$ -	\$ -	\$ 117,161	\$ 117,161	--	
<b>TOTAL – Agency Revised Estimate</b>	<b>\$ 1,515,365</b>	<b>\$ 1,116,382</b>	<b>\$ 117,161</b>	<b>\$ 2,748,908</b>	<b>16.0</b>	

### Approved Budget

#### 1. 2025 SB 125

The 2025 Legislature passed, and the Governor enacted, one bill appropriating and adjusting funding for state agencies. For this agency, approved expenditures total \$2.6 million, including \$1.5 million SGF, for FY 2026. This amount includes a decrease of \$22,663 SGF for a 1.5 percent SGF lapse within state operations in FY 2026.

### Reappropriations

#### 2. SGF Reappropriation

The agency reappropriated \$6,907 in unspent SGF funds from FY 2025 to FY 2026.

#### 3. SGF Reappropriation 1.5 Percent Lapse

As part of the lapse identified in Item 1, the Legislature approved a lapse of 1.5 percent of SGF reappropriations supporting state operations in FY 2026. For BOTA, this totals a decrease of \$104 SGF in FY 2026 and adjusts total SGF reappropriations to \$6,803.

### Other Changes

#### 4. BOTA Modernization

The agency's revised estimate includes an increase of \$117,161, all from the American Rescue Plan Act (ARPA) State Relief Fund, for BOTA Modernization in FY 2026. This balance is the remainder of ARPA funding from FY 2025. The agency indicates it intends to use those funds for additional one-time investments in hardware and software upgrades, database management, form overhaul and updating, and staff training not fully covered by the prior expenditures.

# BOARD OF TAX APPEALS

## Budget Summary – Agency Request

### FY 2027 Analysis

Summary of Agency Budget Request, FY 2027					
	SGF	BOTA Filing Fee Fund	All Other Funds	Total	FTE Positions
<b>Approved, FY 2026</b>					
2025 SB 125, without Reappropriations	\$ 1,508,562	\$ 1,116,382	\$ -	\$ 2,624,944	16.0
<b>Enhancement Requests</b>					
1. New FTE Positions	\$ 114,375	\$ 93,583	\$ -	\$ 207,958	3.0
2. Market Rate Adjustments	18,482	15,121	-	33,603	--
Subtotal – Enhancements	\$ 132,857	\$ 108,704	\$ -	\$ 241,561	3.0
<b>Other Changes</b>					
3. Operating Expenditures	\$ 7,838	\$ 34,493	\$ -	\$ 42,331	--
<b>TOTAL – Agency Request</b>	<b>\$ 1,649,257</b>	<b>\$ 1,259,579</b>	<b>\$ -</b>	<b>\$ 2,908,836</b>	<b>19.0</b>

### Enhancement Requests

#### 1. New FTE Positions

The agency requests \$207,958, including \$114,375 SGF, in enhancement funding and 3.0 FTE positions to hire the following three additional positions for FY 2027:

- **Legal Assistant:** \$50,385 (\$27,711 SGF, \$22,674 BOTA Filing Fee Fund, 1.0 FTE position);
- **Administrative Assistant:** \$53,878 (\$29,632 SGF, \$24,246 BOTA Filing Fee Fund, 1.0 FTE position); and
- **Taxpayer Advocate:** \$103,695 (\$57,032 SGF, \$46,663 BOTA Filing Fee Fund, 1.0 FTE position).

#### 2. Market Rate Adjustment

The agency requests \$33,603, including \$18,432 SGF, in enhancement funding to increase the salaries of three existing staff attorney positions within the department. The agency indicates this would bring compensation for these positions closer to respective market rate pay for similar state positions and would increase staff retention rates.

### Other Changes

#### 3. Operating Expenditures

The agency request includes an increase of \$42,331, including \$7,838 SGF, for operating expenditures for FY 2027. The increased spending from the BOTA Filing Fee Fund is primarily attributable to higher spending on salaries and wages (\$21,735) due to a long-term staff attorney remaining as a temporary employee, prior to retirement, as a new staff attorney is being trained. Additional increases in expenditure are attributable to the cost of software licenses and training (\$12,022) previously covered by ARPA funding. Increases in SGF spending are primarily attributable to increased spending on contractual services for staff, continuing legal education, and additional training.