

2012 Kansas Statutes

74-2438a. Filing fee for appeals; COTA filing fee fund created. (a) The executive director of the state court of tax appeals shall charge and collect a filing fee, established by rules and regulations adopted by the state court 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 court to recover all or part of the costs of processing such actions incurred by the state court of tax appeals. With regard to single-family residential property, the filing fee charged for applications by taxpayers for refunds of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto, and appeals from decisions rendered pursuant to K.S.A. 79-1448, and amendments thereto, shall not exceed \$35; Provided, however, that no filing fee shall be imposed on any such application or appeal of residential property filed with the small claims and expedited hearings division. Not-for-profit organizations shall not be charged a filing fee exceeding \$10 for any appeal if the valuation of the property that is the subject of the controversy does not exceed \$100,000.

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

(c) The executive director of the court of tax appeals shall remit to the state treasurer at least monthly all tax appeal filing fees received by the state court 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 COTA filing fee fund.

(d) All expenditures from the COTA 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 court of tax appeals or a person or persons designated by such executive director.

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