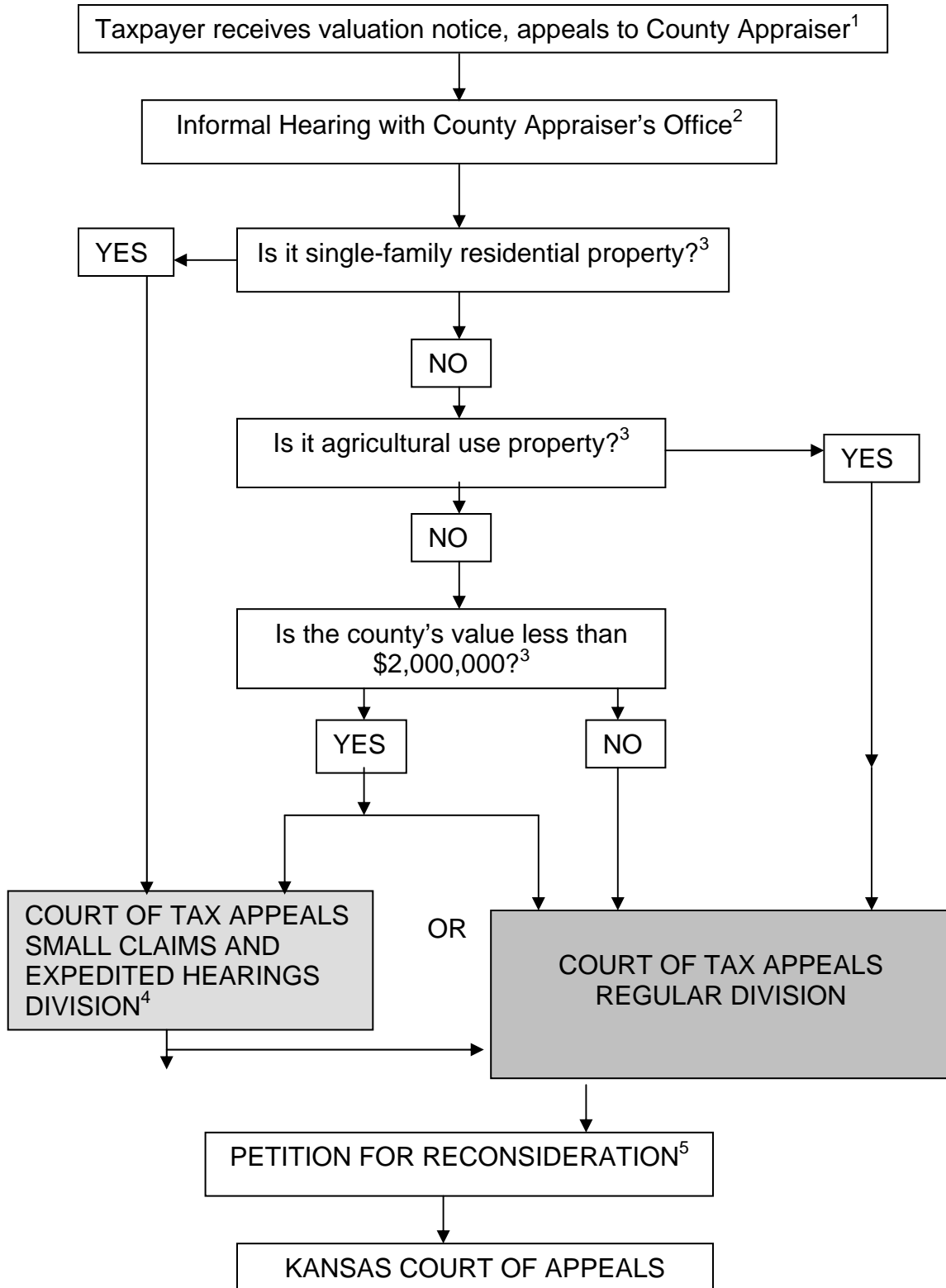


EQUALIZATION APPEALS
WHERE NO LOCAL HEARING OFFICER PANEL IS AVAILABLE
(Pursuant to K.S.A. Chapter 79, Article 14 or 16)



¹ Appeal must be filed with County Appraiser within 30 days [K.S.A. 79-1448]

² Appeal from Informal Hearing results must be filed within 30 days [K.S.A. 79-1611 & 79-1609]

³ Small Claims and Expedited Hearings Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f]

⁴ Appeal from Small Claims and Expedited Hearings Division to COTA must be filed within 30 days [K.S.A. 74-2438]

⁵ Petition for reconsideration must be filed with COTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]

⁶ Judicial Review of COTA decision must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 77-601 et seq. and 74-2426]