

Level II: Small Claims Division – Kansas Court of Tax Appeals

Continuing the Appeal

If you are dissatisfied with the results of the Informal Meeting/Payment Under Protest, you have 30-days to appeal to the next level. Most property owners who wish to appeal to the second level must go to the Small Claims & Expedited Hearing Division of the Kansas Court of Tax Appeals.

Level II Process Guidelines

- All agricultural property goes directly to the Regular Division of the Kansas Court of Tax Appeals.
- Owners of commercial property valued at less than \$2 million may choose the Small Claims or the Regular Division of the State Court of Tax Appeals. Properties valued at more than \$2 million go directly to the Regular Division of the Kansas Court of Tax Appeals.
- Owners of single-family residences who wish to pursue their appeal must go through the Small Claims Division of the Kansas Court of Tax Appeals.
- Property owners who must go through the Small Claims Division meet with a Small Claims hearing officer, which is appointed by the Regular Division of the Court of Tax Appeals (COTA) rather than by the county. The Small Claims Division is an intermediate appeal, which is less formal than the Regular Division of the Kansas Court of Tax Appeals; whereas no records of the proceedings are kept.
- The time, date, and location will be sent to you by the Court of Tax Appeals, Small Claims Division. Hearings may be held in the county where the property is located or in an adjacent county.
- Remember to bring your evidence for the appeal. All copies of documentation are generally returned to you before you leave the meeting.
- The hearing officer will listen to information presented both by you and an appraiser during a 20-30 minute hearing. The Small Claims hearing officer may ask questions and a decision will be mailed to you by the Small Claims Division within 30-days of the hearing.
- Along with the results, you will be sent information on how to pursue your appeal to the third level, if you wish. You have 30-days to file the next appeal.

Please visit the Kansas Court of Tax Appeals web-site at www.kansas.gov/cota for more detailed information pertaining to the Small Claims & Expedited Hearing Division and any filing fees that may apply.