

Level III: Regular Division - Court of Tax Appeals (COTA)

Completing the Appeals Process

If you decide to appeal a Small Claims decision, you may appeal to COTA. You may also appeal your informal hearing results directly to COTA, if your property, is NOT a single-family residential property.

To appeal, file the proper form with COTA within 30-days from the date you were mailed notice of (a) the Small Claims Division decision or (b) the county appraiser's informal meeting results. *The appeal form should be part of the notice.*

Once COTA receives your appeal, they will send you information on the date, time, and location of your hearing. All evidence you plan to use must be submitted to the county appraiser in advance of the hearing. If commercial property and it is leased, the owner must provide income / expense information (up to three years) or the county's value is presumed to be correct. Also plan to bring three copies of your evidence to the hearing. The board will keep this information on file. Typically 30 minutes are allocated for the hearing, but COTA can and does at times extend that time limit.

In most cases, results of the hearing will be mailed to you by COTA within 30-45 days. The County Appraiser's Office enters any change in value ordered by the board and notifies the **County Treasurer**. If there is a reduction in valuation that results in a tax refund, it will be issued by the County Treasurer's office.

Appeal Proceedings

- The Regular Division of the Court of Tax Appeals hearings are more formal. One or more of the three COTA judges will hear your appeal.
- COTA is located in Topeka, but its members often travel to regions throughout the state. Your hearing could possibly be held in Topeka or a city in your area.
- COTA keeps a record of the proceedings. Both you and the county may present testimony and exhibits at the hearing. This is the record that is used for any subsequent appeals.
- Generally, the property owner and the County Appraiser must exchange exhibits and a list of witnesses several days prior to the hearing, so each side knows what to expect.
- COTA will provide more specific instructions prior to your hearing. Be certain to follow COTA's rules.

For Additional Information

Please visit the Kansas Court of Tax Appeals (COTA's) web-site at www.kansas.gov/cota for more detailed information and filing fees required that may apply. You may also contact COTA at (785) 296-2388.

