IN THE SUPREME COURT OF THE STATE OF KANSAS

BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF BARTON COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF CHAUTAUQUA COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF COWLEY COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF ELK COUNTY, KANSAS
BOARLD OF COUNTY COMMISSIONERS OF ELLIS COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF FINNEY COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF GEARY COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF HARPER COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF HARVEY COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF LEAVENWORTH COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF LYON COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF MCPHERSON COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF MIAMI COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF NESS COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF POTTAWATOMIE COUNTY, KANSAS
BOARD OF COUNTY COMMISSINERS OF RENO COUNTY, KANSAS
BOARD OF COUNTY COMMISSIONERS OF RILEY COUNTY, KANSAS
BOARD OF COUNTY COMMISSIOENRS OF WYANDOTTE COUNTY, KANSAS,
Petitioners,

v. **Case _____**
Pursuant to S. Ct. R. 9.02

NICK JORDAN, in his official capacity as
Secretary of the Kansas Department of Revenue

and

DAVID N. HARPER, in his official capacity as
Director of Property Valuation, Kansas Department of Revenue
Respondents.

PETITION FOR WRIT OF MANDAMUS

The Board of County Commissioners of Johnson County, Kansas by counsel, Kathryn D. Myers, assistant county counselor and lead counsel for the petitioners; the Board of County Commissioners of Barton County by Richard Boeckman, county counselor; the Board of County Commissioners of Chautauqua County by Ruth A. Ritthaler, county counselor; the Board of Commissioners of Cowley County by Mark W. Krusor, county counselor; the Board of County Commissioners of Douglas County by John T. Bullock and Bradley r. Finkeldei, acting county counselor; the Board of County Commissioners of Elk County by Paul E. Dean, county counselor; the Board of County Commissioners of Ellis County by William Jeter, county counselor; the Board of County Commissioners of Finney County by Thomas Burgardt, county counselor; the Board of County Commissioners of Franklin County by Derek L. Brown, county counselor; the Board of County Commissioners of Geary County by Lloyd R. Graham, county counselor; the Board of County Commissioners of Harper County by Janis I. Knox, county attorney; the Board of County Commissioners of Harvey County by Gregory C. Nye, county counselor; the Board of County Commissioners of Leavenworth County by David C. Van Parys, county counselor; the Board of County Commissioners of Lyon County by Michael A. Halleran, assistant county counselor; the Board of County Commissioners of McPherson County by Brian L. Bina, county counselor; the Board of County Commissioners of Miami County by David R. Heger, county counselor; the Board of County Commissioners of Ness County by Craig S. Crosswhite, county counselor; the Board of County Commissioners of Pottawatomie County by John D. Watt, county counselor; the Board of County Commissioners of Reno County by Joe O'Sullivan, county counselor; the Board of County Commissioners of Riley County by Clancy Holeman, county counselor and the Board of County Commissioners of Wyandotte County by Ryan Carpenter, assistant county counselor, .file this petition for a writ of mandamus alleging as follows:

1. Nick Jordan, Secretary of Revenue, is charged with the administration and supervision of the department of revenue. K.S.A. 75-5101. The secretary appoints the director of property valuation subject to confirmation by the senate; thereafter the director of property valuation serves at the pleasure of the secretary. K.S.A. 75-5105. The official situs of the offices of the

secretary of revenue is 915 SW Harrison St, Docking State Office Building, 2 Fl, , Topeka, KS 66612.

2. David Harper, director of the division of property valuation (PVD), department of revenue, is to "exercise general supervision over the administration of the assessment and tax laws of the state, over the county and district appraisers, boards of county commissioners and all other boards of levy and assessment, **to the end that all assessment of property, real, personal and mixed, be made relatively just and uniform**…." (K.S.A. 79-1404 *First*) and to "adopt rules and regulations or **appraiser directives** prescribing appropriate standards for the performance of appraisals in connection with *ad valorem* taxation in this state…." (K.S.A. 79-505). The official situs of the offices of the director of property valuation is 915 SW Harrison St, Docking State Office Building, 4 Fl, Topeka, KS 66612.

3. With the powers of supervision, Director Harper also has the powers to punish in local officials who negligently or intentionally violate the laws related to property valuation and assessment. K.S.A. 79-1404

4. Service of this Petition is made by serving Derek Schmidt, attorney general of the state of Kansas at his official office, 120 SW 10 Ave, 2 Fl, Topeka, KS 66612. K.S.A. 60-304(d)(5). Service of the Petition is made by serving the secretary of revenue and the director of the division of property valuation pursuant to at their official offices (K.S.A.60-303(b).

5. In the 2014 session, the Kansas legislature by majority vote approved the provisions of H. Sub. S.B. No. 231. The governor of the state of Kansas subsequently signed 2014 S.B. No. 231 into law effective on its publication in the statute book, July 1, 2014.

6. H. Sub. S.B. No. 231, § 11 amended K.S.A. 79-1460 to relieve certain taxpayers from the annual valuation of their real property at fair market value pursuant to the requirements of K.S.A. 79-503a.

7. The Kansas Constitution, Article 11, § 1 mandates that" the **legislature shall provide for a uniform and equal basis of valuation** and rate of taxation of all property subject to taxation."

8. Pursuant to the amendments, a taxpayer who receives a reduction in value of real property owned by him as a result of the appeal process in year one is not subject to an increase in value for the next two succeeding years unless the county appraiser identifies a "substantial and compelling reason" to increase the value.

9. Pursuant to the amendments, "substantial and compelling" has been strictly defined so as to prevent any increase in value during the next two succeeding years. Market factors cannot meet the definition of "substantial and compelling."

10. The strict definition of "substantial and compelling" prevents the valuation of real property during the two year period as otherwise required by K.S.A. 79-503a at fair market value annually and according to accepted appraisal practice.

11. K.S.A. 79-1460 as amended relieves certain taxpayers from their real property tax obligation to pay taxes based on an assessment of fair market value by creating a partial exemption from taxation, but the amendments do not grant a similar benefit to taxpayers who do not appeal, or appealed unsuccessfully, the valuation of their real property. This will result in inequity between otherwise similarly situated taxpayers and over time will result in a non-uniform tax scheme.

12. The purpose of the Article 11, § 1 constitutional mandate is to avoid disparate valuations of otherwise similarly situated real property and, thereby, ensure uniformity in the valuation and

rate of taxation for all taxpayers. Uniformity is required, not only out of fairness to all taxpayers, but for the efficient administration of local governments and school districts that rely on real property taxes to fund basic governmental and educational services. An *ad valorem* system that is inconsistent; thereby, unpredictable; contributes to an inability to appropriately budget expenditures to provide governmental and educational services.

13. On May 16, 2014, Director Harper signed Directive # 14-047 addressed to the Petitioner county appraisers that states in part:

> When the valuation for real property has been reduced due to a final determination made pursuant to the valuation appeals process the county appraiser **shall comply with K.S.A. 79-1460.** This requirement is a jurisdictional exception when it prevents the value of a parcel from increasing to the value as indicated by the mass appraisal process.

14. On August 28, 2015, a meeting was held between Director Harper and counsel for PVD, Amelia Kovar-Dononhue and the Johnson County appraiser, Paul A. Welcome and lead counsel regarding K.S.A. 79-1460 as amended. Director Harper indicated it was his position and the position of the Secretary of Revenue that K.S.A. 79-1460 as amended would be implemented until such time as a court of law found the same to be unconstitutional.

15. Consequently, Petitioners seek an authoritative interpretation of K.S.A. 79-1460 as amended for the guidance of public officials in their administration of the public business. An authoritative ruling is needed quickly, not only to guide the Petitioners, but, to provide guidance to the various county and district appraisers located throughout the state.

16. A ruling is of immediate need as K.S.A. 79-1460 as amended will have its first application during the 2016 tax year as tax year 2015 is year one for any parcel of real property that was appealed and the valuation reduced.

17. On March 1, 2016, all county appraisers are required to send a “Notice of Valuation” for each parcel of real property in their jurisdictions. If a county appraiser complies with K.S.A. 79-

1460 as amended by maintaining a value reduced during the 2015 valuation appeal process, potential tax monies are lost for 2016 and possibly for 2017. If a county appraiser does not comply with K.S.A. 79-1460 as amended, the county faces lengthy litigation by multiple taxpayers through the appeals process; the further loss of tax monies for the potential payment of interest on refunds from the general fund of the counties (K.S.A. 79-2005(l)(1)); and possibly, the removal from office and/or other penalties of county appraisers and/or other officials. Each scenario adversely affects the Petitioners, other county officials and all taxpayers in the state.

18. Further, there is a real danger of inconsistent rulings from the district courts (K.S.A. 79- that could result in non-uniform and unequal basis of valuation and rate of taxation among jurisdictions.

THEREFORE, Petitioners request that a peremptory order in mandamus be issued enjoining the implementation K.S.A. 79-1460 as amended; the enforcement thereof by Director Harper and that the provisions of K.S.A. 79-2005(l)(1) requiring the payment of interest on any refund be stayed until the provisions of K.S.A. 79-1460 as amended have been ruled on by the Court as to whether the provisions are unconstitutional as violative of the "uniform and equal basis of valuation and rate of taxation assessment" provision of Article 11, § 1 of the Kansas Constitution.

Filed by,

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CERTIFICATE OF SERVICE

I certify that the above Petition for Writ of Mandamus and Memorandum of Points and Authorities with Appenices was mailed certified return receipt requested and emailed November 30, 2015 addressed to:

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TOPEKA, KS 66612

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Kathryn D Myers

Kathryn D. Myers

MEMORANDUM OF POINTS AND AUTHORITIES

The Petitioners represent 58% of the total *ad valorem* real property value, 56% of the assessed rea property value and 49% of the population of the state. Johnson County alone represents one third of the value and assessment of real property and 20% of the population of the state. The issue raised is of major importance to the Petitioners from small to large and from all four corners and in between of the state. (See Appendix A: Petitioners *Ad Valorem* Valuation, Assessment and Population Comparisons.

POINT ONE: EQUAL TREATMENT IN TAXATION IS A PROTECTED RIGHT.

Article 11, § 1, has been amended several times, most recently in 2013; but the provision relating to the equal and uniform basis of taxation has been in effect since the original adoption of the Kansas constitution in 1859.

> (a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, 2013, and each year thereafter. Except as otherwise hereinafter specifically provided**, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation** … Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:
> Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

(1)	Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located	11½%
(2)	Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution	30%
(3)	Vacant lots	12%
(4)	Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law	12%
(5)	Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed	33%

(6)	Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use	25%
(7)	All other urban and rural real property not otherwise specifically subclassified	30%

Emphasis added.

Colorado Interstate Gas Co. v. Beshears, 271 Kan. 596, 609, 24 P.3d 113 (2001).

> We have held that the protection granted by uniform and equal rate of assessment and taxation provision found in Article. 11, § 1 of the Kansas Constitution is virtually identical to the protection granted under the Equal Protection Clause.

K.S.A. (2014 Supp.) 79-1460 with text bolded as amended by H Sub S.B. 231[1].

> (a) The county appraiser shall notify each taxpayer in the county annually on or before March 1 for real property…of the classification and appraised valuation of the taxpayer's property, except that, the valuation for all real property shall not be increased … (2) **for the next two taxable years**[2] following the taxable year that the valuation for real property has been reduced due to a final determination made pursuant to the valuation appeals process, documented substantial and compelling reasons exist therefor and are provided by the county appraiser….
>
> **(c) For purposes of this section:**
>
> **(1) The term "substantial and compelling reasons" means a change in the character of the use of the property or a substantial addition or improvement to the property;**
>
> **(2) the term "substantial addition or improvement to the property" means the construction of any new structures or improvements on the property or the renovation of any existing structures or improvements on the property. The term "substantial addition or improvement to the property" shall not include:**
>
> **(A) Any maintenance or repair of any existing structures, equipment or improvements on the property; or**
>
> **(B) reconstruction or replacement of any existing equipment or components of any existing structures or improvements on the property.**[3]

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[1] S.B. 231 was gutted and Sub. H.B. 2614 was inserted in place thereof.
[2] H. Sub. S.B. 231 was introduced requiring the reduced value be maintained for the next three succeeding years. It was amended on the House floor to maintain the reduced value for the next two succeeding years.
[3] Prior to H. Sub. S.B. 231, K.S.A. 79-1460 did not define "substantial and compelling." Subsection (c) is new language.

Prior to H. Sub. S.B. 231, K.S.A. 79-1460 as amended by 1992 S.B. 8 §4 required the reduced value be maintained for the next succeeding year unless the county appraiser had "substantial and compelling" reasons to raise the value. "Substantial and compelling" was not defined. Maintaining the value absent "substantial and compelling" reasons for one year, two years or any period of time other than annually at fair market value violates Article 11 § 1. All arguments presented in this Memorandum apply equally to K.S.A. 79-1460 as amended by 1992 S.B. 8 §4.[4]

POINT TWO: The Petitioners have standing to bring a mandamus action and it is the most efficient means of resolution.

> This court has consistently recognized that mandamus is a proper remedy where the essential purpose of the proceeding is to obtain an authoritative interpretation of the law for the guidance of public officials in their administration of the public business, notwithstanding the fact that another adequate remedy at law exists.

State v. Kansas House of Representatives, 236 Kan. 45, 52, 687 P.2d 622 (1984); *Board of Sedgwick County Comm'rs v. Noone*, 235 Kan. 777, 779, 682 P.2d 1301 (1984); *Manhattan Buildings, Inc. v. Hurley*, 231 Kan. 20, 26, 643 P.2d 87 (1982).

The issue to be decided could be raised in a specific property tax appeal; but, the Board of Tax Appeals (BOTA) does not have jurisdiction to determine constitutional issues. *In re CIG Field Svcs Co., supra,* SYL. 3. For a determination, an appeal from BOTA must be taken to either the district court or the court of appeals or perhaps appealed simultaneously to both as one party may appeal to the district court and the other party may appeal to the court of appeals. K.S.A. 74-2426(c)(4)(A).

Decisions of a district court are not binding and may conflict among the district courts. A decision from the court of appeals could be years after the property tax appeal was first initiated and such a decision would only have application to pending and prospective cases. As it is an inferior court, this Court could exercise its prerogative to remove on the basis of original jurisdiction in mandamus (Kan. Const., Art. 3, § 3) or accept a motion for removal under S. Ct. R. 8.01 or 8.02.

Given the significance of the question raised, mandamus is the most efficient means for resolution.

POINT THREE: GENERAL RULES OF CONSTITUTIONAL CONSTRUCTION

State v. Kennedy, 225 Kan. 13, 20-21, 587 P.2d 844 (1978):

> **It is fundamental that our state constitution limits rather than confers powers.** Where the constitutionality of a statute is involved, the question presented is therefore, not whether the act is authorized by the constitution, **but whether it is prohibited thereby**. (Citations omitted.)(emphasis added.)

> The constitutionality of a statute is presumed, all doubts must be resolved in favor of its validity, and before the statute may be stricken down, it must clearly appear the statute violates the constitution. (Citations omitted.)
>
> In determining constitutionality, it is the court's duty to uphold a statute under attack rather than defeat it and if there is any reasonable way to construe the statute as constitutionally valid, that should be done. (Citations omitted.)
>
> **Statutes are not stricken down unless the infringement of the superior law is clear beyond substantial doubt.** (Citations omitted.) (Emphasis added.)
>
> Courts do not strike down legislative enactments on the mere ground they fail to conform with a strictly legalistic definition on technically correct interpretation of constitutional provisions. The test is rather whether the legislation conforms with the common understanding of the masses at the time they adopted such provisions and the presumption is in favor of the natural and popular meaning in which the words were understood by the adopters. (Citations omitted.)
>
> The propriety, wisdom, necessity and expedience of legislation are exclusively matters for legislative determination and courts will not invalidate laws, otherwise constitutional, because the members of the court do not consider the statute in the public interest of the state, since, necessarily, what the views of members of the court may be upon the subject is wholly immaterial and it is not the province nor the right of courts to determine the wisdom of legislation touching the public interest as that is a legislative function with which courts cannot interfere.

POINT FOUR: WITH THE EXCEPTION OF LAND DEVOTED TO AGRICULTURAL USE, THE LEGISLATURE HAS PROVIDED THAT ALL REAL PROPERTY FOR EACH OF THE OTHER SUBCLASSES SHALL BE VALUED AT FAIR MARKET VALUE ANNUALLY.

Article 11, § 1 defines various classes of property. Class 1 defines real property into seven subclasses. Each subclass must be assessed uniformly. To have a uniform rate of taxation by subclass, each subclass must be valued uniformly:

> It is apparent that uniformity is necessary in valuing property for assessment purposes so that the burden of taxation will be equal. (*Wheeler v. Weightman*, 96 Kan. 50, 58, 149 P. 977, L.R.A. 1916A, 846.) It makes no difference what basis of valuation is used, that is, what percentage of full value may be adopted, **provided it be applied to all alike**. The adoption of full value has no different effect in distributing the burden than would be gained by adopting thirty per cent, twenty-one per cent or twelve per cent as a basis, so long as either was applied uniformly. **Uniformity of taxation does not permit a systematic, arbitrary or intentional valuation of the property of one or a few taxpayers**…. (emphasis added.)

Addington v. Bd. of Co. Comm'rs, 191 Kan. 528, 532, 382, P.2d 315 (1963).

The county or district appraiser is responsible for determining if land should be classified as "agricultural." (K.S.A. 79-1412a Second). PVD is charged with establishing the use values (K.S.A. 79-1476). It is also responsible for the valuation of public utility property (K.S.A. 79-5a03). K.S.A. 79-1460 does not apply to public utility property as the county appraiser does not send a Notice of Value for that subclass, but does for agricultural property. All arguments as to why K.S.A. 79-1460 violates Article 11, § 1 apply equally to the valuation of agricultural property.

The legislature has determined that the remaining five subclasses of real property shall be valued annually as of January 1 at fair market value by the county or district appraiser of the county in which the real property is located. The legislative scheme for valuation of the remaining five subclasses of real property is repeatedly stated throughout the statutes for valuation, but K.S.A. 79-503a is the most important as it sets forth how to reach a determination of "fair market value:":

> **"Fair market value" means the amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion.** In the determination of fair market value of any real property which is subject to any special assessment, such value shall not be determined by adding the present value of the special assessment to the sales price. **For the purposes of this definition it will be assumed that consummation of a sale occurs as of January 1**… (emphasis added)
>
> The appraisal process utilized in the valuation of all real and tangible personal property for ad valorem tax purposes **shall conform to generally accepted appraisal procedures which are adaptable to mass appraisal and consistent with the definition of fair market value** unless otherwise specified by law (emphasis added).

When determining the validity of an assessment of real property for uniformity and equality in the distribution of taxation burdens, the essential question is whether the standards prescribed in the statute defining fair market value have been considered and applied by taxing officials. *In re Tallgrass Prairie Holdings, L.L.C.*, 50 Kan.App.2d 635, 652-653, 333 *P*.3d 899 (2014). *Krueger v. Board of Woodson County Comm'rs*, 31 Kan.App.2d 698, 71 P.3d 1167 (2003). *Marriott Corp. v Bd. of Co. Comm'rs*, 25 Kan.App.2d 840, 844, 972 P.2d 793 (1999) *In re Andrews*, 18 Kan.App.2d 311, 323, 851 P.2d 1027 (1993) *Board of Co. Comm'rs v. Greenhaw*, 241 Kan. 119, 734 P.2d 1125 (1987).

POINT FIVE: K.S.A. 79-1460 AS AMENDED PROVIDES FOR A PARTIAL PROPERTY TAX EXEMPTION FOR A FAVORED GROUP OF TAXPAYERS.

K.S.A. 79-1460 is arbitrary and unreasonable in that it treats similarly situated taxpayers differently. It creates a class of taxpayers based on the status of the taxpayer and not on the property or use thereof. It provides select taxpayers with a means to avoid payment of their fair share of the tax burden. The legislature has granted a partial exemption from the payment of taxes that otherwise would be owed if the real property was valued according to K.S.A. 79-503a.

The legislature is authorized to abate, cancel and compromise taxes, but:

> it is obnoxious to the constitution if regarded as a **favoritism** extended to the property owner, but not if regarded as a permission granted to the local officers to accept less than the full amount due only because experiment has demonstrated that no more can be obtained.

Lincoln Mortgage & Trust Co. v. Davis, 76 Kan. 639, 643, 92 P. 707 (1907).

The following hypothetical provides a simple example how K.S.A. 79-503a creates an unconstitutional partial exemption from the payment of property taxes:

> On January 1, 2015, two residential properties next to each other that are identical in year built, location and physical characteristics are valued at $182,000. Neighbor A appeals the valuation and Neighbor B does not. Neighbor A receives a value reduction to $180,000 because on December 31, 2014, the Christmas tree caught fire and caused minor damage of $2,000. The County only learns of this unfortunate event when Neighbor A appears at the informal hearing for his appeal (K.S.A. 79-1448) held on April 1, 2015. The county appraiser reduces Neighbor A's property value to $180,000 because the damage existed on January 1 and it was in need of immediate repair. The repair was completed by April 1.
>
> On January 1, 2016, Neighbor A's house is fully repaired and is equal in physical condition to Neighbor B whose house did not suffer from fire damage one year prior; but, Neighbor A is not valued at fair market value as is Neighbor B because repairing the fire damage is not a substantial and compelling reason as defined by K.S.A. 79-1460 as amended. The repair of an existing structure is specifically excluded as a substantial and compelling reason even though, as common sense would suggest and as accepted appraisal practice acknowledges, the repair to Neighbor A's home increased the property's value from the year prior.
>
> Neighbor A is now assessed taxes at the residential rate of 11.5% of $180,000 while Neighbor B is assessed on 11.5% of $191,100. At 100 mills, Neighbor A pays $2,070 in taxes and Neighbor B pays $2,198. Neighbor A receives a partial exemption from the payment of property taxes in the amount of $128 for tax year 2016. In tax year 2017, the exemption increases to $238 and in 2018 the exemption is $27. Neighbor B likely will learn of the differences in value, want to know why and will want his valuation reduced.

Year	Neighbor A	% increase in market conditions	Market Appreciation by Year	Neighbor B
2015	182,000			182,000
2015	**180,000**			NA
2016	**180,000**	5	189,000	191,100
2017	**180,000**	5	198,450	200,655
2018	208,373	5	208,373	210,688

Allegheny Pittsburgh Coal. v. Webster County, 488 U.S. 336, 345-46, 109 S.Ct. 633, 102 L.Ed.2d 688 (1989).

> **'[I]ntentional systematic undervaluation by state officials of other taxable property in the same class contravenes the constitutional right of one taxed upon the full value of his property.**' [Citations omitted.] 'The equal protection clause ... protects the individual from state action which selects him out for discriminatory treatment by subjecting him to taxes not imposed on others of the same class.' [Citation omitted.] … **the fairness of one's allocable share of the total property tax burden can only be meaningfully evaluated by comparison with the share of others similarly situated relative to their property holdings**. **The relative undervaluation of comparable property . . . over time . . . denies petitioners the equal protection of the law.** (emphasis added.)

Even if "substantial and compelling" was not defined in K.SA. 79-1460, as it was prior to July 1, 2014, the above appreciation in the market would not qualify as "substantial and compelling." By requiring a "substantial and compelling" reason, the legislature intended that market factors, which are the basis for valuation under K.S.A. 79-503a, do not apply; otherwise, "substantial and compelling" is a meaningless inclusion. It is presumed that the legislature does not enact meaningless legislation. This has been the position taken by BOTA regarding K.S.A. 79-1460. See Appendix B: *In re James W. Hollar*, Docket 95-8831-EQ (1995).

POINT SIX: THE TAX EXEMPTION DOES NOT MEET THE RATIONAL BASIS TEST.

To establish an equal protection claim, a taxpayer must demonstrate that his or her treatment is the result of a "deliberately adopted system" which results in intentional and systematic unequal treatment. *In re Tax Appeal of City of Wichita*, 274 Kan. 315, 321, 866 P.2d 985 (1993).

The Petitioners have demonstrated that requiring a value be maintained, unless there is a "substantial and compelling" reason to raise it, is a deliberately adopted system that intentionally and systematically treats similarly situated taxpayers differently based on who the taxpayer is and is not based on the use and value of the real property.

It also would be deliberate and systematic even if the "substantial and compelling" is eliminated and the legislature merely declared the value must be maintained. The legislature did not "make" K.S.A. 79-1460 as amended in 1992 or 2014 constitutional by providing a means to raise a value. So long as a value is not derived based on market factors, it undermines the "annual valuation of all real property at fair market value;" and therefore, violates the legislatures duty under Article, 11, § 1 "to provide for a uniform and equal valuation and assessment."

Next, it must be established that the legislation has no rational basis relevant to a legislative objective.

The rational basis standard applies to laws that result in some economic inequality. *Peden v. Kansas Dept. of Revenue*, 261 Kan. 239, 221, 930 P.2d 1 (1996), *cert. denied* 520 U.S. 1229 (1993). This standard is employed in analyzing tax classifications. *CIG Field Svcs, supra.*, at 878. **Relevance is the only relationship required between the classification and the legislature's objective.** *Stephenson v. Sugar Creek Packing*, 250 Kan. 768, 830 P.2d 41 (1992). Nevertheless, a classification "must be reasonable, not arbitrary, and **must rest on some ground of difference having a fair and substantial relation to the object of the legislation**, so that all persons similarly circumstanced shall be treated the same. *Thompson v. KFB Ins. Co.*, 252 Kan. 1010, 1018, 850 P.2d 773 (1993). (Emphasis added.)

The Court consistently has held that ownership is not a permissible basis for classification. It is the property and the use thereof that is to be the basis of taxation or exemption therefrom:

> Throughout our judicial history a different test has been applied in situations where public property is not involved and where the statutory tax exemption pertains to property owned by private individuals or corporations. **We have consistently held that where public property is not involved, a tax exemption must be based upon the use of the property and not on the basis of ownership alone. The reason for the rule is that a classification of private property for tax purposes based solely upon ownership unlawfully discriminates against one citizen in favor of another and therefore is a denial of equal protection of the law.** (Emphasis added.)

Topeka Cemetery Ass'n v. Schnellbacher, 218 Kan. 39, 42, 542 P.2d 278 (1975).

> The essentials are that each man in city, county, and state is interested in maintaining the state and local governments. The protection they afford and the duty to maintain them are reciprocal. **The burden of supporting them should be borne equally by all**, and this equality consists in each one contributing in proportion to the amount of his property. To this end all property in the state must be listed and valued for the purpose of taxation, the rate of assessment and taxation to be uniform and equal throughout the jurisdiction levying the tax. **The imposition of taxes upon selected classes of property to the exclusion of others, constitute invidious discrimination which destroys uniformity.** (emphasis added.)

Wheeler, supra. p. 58.

In reviewing the legislative history of H. Sub. S.B. 231, no reason was found for the amendments to K.S.A. 79-1460; but, the court of appeals has reviewed a taxpayer's articulated reason for maintaining a value reduced in the appeal process when K.S.A. 79-1460 required the value be held for one year:

> Last, the landowners also contend that the county couldn't increase their valuations in the second of 2 years involved in the appeal because the landowners had succeeded in getting the first year's valuation for three tracts lowered, **and K.S.A. 2010 Supp. 79–1460(a)(2) prevents retaliation when a taxpayer wins an appeal by providing that the valuation not be raised the following year unless "documented substantial and compelling reasons exist" to do so.** But the county has shown substantial and compelling reasons: according to evidence accepted by the Court of Tax Appeals, the land was in fact vacant—and not used for agricultural purposes—in both years; only a technical error by the county preserved the lower, agricultural-use value in the appeal of the first year's valuations. In addition, both appeals were handled in a single proceeding by the Court of Tax Appeals, **so it's clear that the county did not in any way retaliate for the taxpayers' appeal.** In these circumstances, the county had the ability to value the properties as vacant—thus increasing each valuation—in year two. We affirm the Court of Tax Appeals' decision.

In re Oakhill Land Company, 46 Kan.App.2d 1105, 1106-1107, 269 P.3d 876 (2012).

The *Oakhill* taxpayer's articulated purpose, to prevent retaliation, does not logically justify providing preferential treatment to a subset of taxpayers. K.S.A. 79-1460 as amended in 1992 and 2014 does not provide a punishment for, or a penalty against, the county appraiser. The county appraiser, theoretically, can still retaliate by raising the value only to have it reduced again during the appeal process; but, the county appraiser suffers no harm. It is other taxpayers who are penalized.

The *Oakhill* taxpayer's articulated purpose also assumes that if a taxpayer prevails, it must be because the county appraiser negligently or intentionally overvalued the property. In reality, most reductions in value occur at the informal level because the taxpayer provides information that the appraiser does not have as in the hypothetical above. (See Appendix C: Last Six Years of Appeals Statistics - Johnson County)

Another possible justification for the amendments is to alleviate taxpayers from appealing their valuations on an annual basis; but, K.S.A. 79-503a requires "fair market value" be determined based on market factors annually. The legislature knew when it adopted K.S.A. 79-503a and the myriad of other valuation statutes that require an "annual valuation based on fair market value," that valuations would be subject to yearly fluctuations. Each tax year is a new "claim." The value from the prior year is not relevant. The correctness and validity of each tax year is subject to proof anew:

> Each year is the origin of a new liability and of a separate cause of action. Thus if a claim of liability or non-liability relating to a particular tax year is litigated, a judgment on the merits is res judicata as to any subsequent proceeding involving the same claim and the same tax year. But if the later proceeding is concerned with a similar or unlike claim relating to a

> different tax year, the prior judgment acts as a collateral estoppel only as to those matters in the second proceeding which were actually presented and determined in the first suit. Collateral estoppel operates, in other words, to relieve the government and the taxpayer of 'redundant litigation of the identical question of the statute's application to the taxpayer's status.'

Tait v. Western Md. R. Co., 289 U.S. 620, 624, 53 S.Ct. 706, 707, 77 L.Ed. 1405.

If the legislature wants to relieve taxpayers from annual appeals, the taxation scheme as a whole must be changed. The legislature cannot provide "relief" from annual valuations to only a few. The fact is that very few taxpayers appeal their property values at all, let alone each year. There are over 216,000 parcels of real property in Johnson County. The average number of appeals each year is 5,459 or only 2.5% of all parcels. This has been consistent over the last six years during both depreciating and appreciating markets. (See Appendix C.)

The actual result of K.S.A. 79-1460 as amended is that it hampers the resolution of property tax appeals. County appraisers are less likely to compromise values. Even if a county questions the strength of its case, it may litigate rather than settle.

POINT SEVEN: A PENALTY AND PUNISHMENT SCHEME IS ALREADY IN PLACE WITHOUT NEED OF K.S.A. 79-1460.

The legislature already has provided for the punishment of an appraiser who willfully and intentionally violates the statutes.

K.S.A. 79-1426:

> Any county assessor, deputy assessor, member of the state board of tax appeals, director of property valuation, or member of any county board of equalization, and every other person whose duty it is to list, value, assess or equalize real estate or tangible personal property for taxation, who shall knowingly or willfully fail to list or return for assessment or valuation any real estate or personal property, or who shall knowingly or willfully list or return for assessment or valuation any real estate or personal property at other than as provided for by law, or any assessing officer who shall willfully or knowingly fail to appraise, assess or to equalize the values of any real estate or tangible personal property, which is subject to general property taxes as required in K.S.A. 79-1439, and amendments thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not exceeding $500 or imprisonment in the county jail for a period not exceeding 90 days, and in addition thereto shall forfeit his or her office if an officer mentioned herein. A variance of 10% in the appraisal at fair market value in money shall not be considered a violation of this section.

K.S.A. 79-1473:

> Any county appraiser and any employee acting in the name of the county appraiser who willfully neglects or refuses in whole or in part to perform the duties of the office as required

> by law shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in a sum not exceeding $500. In addition thereto the appraiser or employee shall forfeit the office or position held by such person.

The director of property valuation has been given the power to audit the county appraiser, to remove the county appraiser and to cause criminal charges to be filed against the county appraiser.

K.S.A. 79-1404a:

> The director of property valuation shall have authority to review any valuation change made by a county or district appraiser pursuant to K.S.A. 79-1448 and 79-2005, and amendments thereto, or a hearing officer or panel pursuant to K.S.A. 79-1606, and amendments thereto, and may rescind such change upon written findings that such change has caused property not to be valued according to law, provided however, no valuation change shall be rescinded more than 60 days after the date of such change. Any party aggrieved by an order of the director of property valuation rescinding a valuation change may appeal such order to the state board of tax appeals as provided in K.S.A. 74-2438, and amendments thereto.

K.S.A. 79-1404:

> *Third.* To direct proceedings, actions and prosecutions to be instituted to enforce the laws relating to the penalties, liabilities and punishment of public officers, persons and officers or agents of corporations for failure or neglect to comply with orders of the director of property valuation, or with the provisions of the statutes governing the return, assessment and taxation of property; and to cause complaints to be made against county and district appraisers, county commissioners, county boards of equalization, or other assessing or taxing officers, in the courts of proper jurisdiction, for their removal from office for official misconduct or neglect of duty.
>
> *Fourth.* To require the attorney general, or county attorneys in their respective counties, to assist in the commencement and prosecution of actions and proceedings for penalties, forfeitures, removals and punishments for violations of the laws of the state in respect to the assessment and taxation of property, or to represent the director of property valuation in any litigation in which the director may become involved in the discharge of the director's duties.

III. CONCLUSION

The director of property valuation has directed the counties to comply with K.S.A. 79-1460 as amended. (Directive #14-047) The director has opted not to challenge the validity of K.S.A. 79-1460 as amended. The Petitioners are bound to following the directives. “Directives such as these are considered administrative rules or regulations, which have the force and effect of law.” See K.S.A. 77–425; *Board of Sedgwick County Comm'rs v. Action Rent to Own, Inc.*, 266 Kan. 293, 299–300, 969 P.2d 844 (1998). The Petitioners are subject to punitive action absent a peremptory order of stay. The interests of the Petitioners and of all taxpayers are substantial and require prompt, authoritative interpretation by the Court.

K.S.A. 79-1460, as amended in 1992 and in 2014, violates Article 11, § 1;thereby violating equal protection under the laws because it has arbitrarily, intentionally and systematically created a favored subset of taxpayers who are treated differently based on who they are rather than the fair market value of the real property they own. All other real property owners similarly situated receive no such benefit.

Based on the face of the language in Article 11, § 1 that requires uniform and equal valuations, K.S.A. 79-1460, as amended in 1992 and in 2014, violates the mandate.

There is no rational basis for the amendments that justifies treating similarly situated taxpayers differently. The amendments do not prevent retaliation against taxpayers or penalize the county appraiser. There are already provisions for preventing retaliation against taxpayers by a county appraiser.

The legislature opted for an annual valuation scheme at fair market value. The amendments impermissibly favor a select, small group of taxpayers while penalizing the vast majority of all other taxpayers who otherwise are similarly situated.

Prepared by,

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	Assessed	% Total of State Value	Appraised	% Total of State Value	Population	% Total of State Popluation
Barton	$ 168,268,283	1%	$ 1,089,045,978	1%	27,385	1%
Chautauqua	$ 16,371,347	0%	$ 107,198,983	0%	3,481	0%
Cowley	$ 170,535,697	1%	$ 1,186,284,931	1%	35,963	1%
Douglas	$ 1,044,718,414	4%	$ 7,749,672,109	5%	116,585	4%
Elk	$ 15,579,043	0%	$ 92,575,166	0%	2,694	0%
Ellis	$ 268,615,312	1%	$ 1,907,154,033	1%	29,013	1%
Finney	$ 295,612,732	1%	$ 1,866,865,211	1%	37,184	1%
Franklin	$ 174,675,457	1%	$ 1,232,850,819	1%	25,611	1%
Geary	$ 211,005,260	1%	$ 1,541,374,909	1%	36,713	1%
Harper	$ 48,543,999	0%	$ 273,234,847	0%	5,818	0%
Harvey	$ 226,095,005	1%	$ 1,613,087,186	1%	34,820	1%
Johnson	$ 7,728,159,721	31%	$ 55,492,265,152	32%	574,272	20%
Leavenworth	$ 518,148,024	2%	$ 4,035,790,520	2%	78,797	3%
Lyon	$ 193,481,961	1%	$ 1,320,346,241	1%	33,212	1%
McPherson	$ 279,430,983	1%	$ 1,836,578,743	1%	29,241	1%
Miami	$ 281,472,601	1%	$ 2,194,424,271	1%	32,822	1%
Ness	$ 108,922,876	0%	$ 415,020,424	0%	3,105	0%
Pottawatomie	$ 224,481,504	1%	$ 1,512,066,254	1%	22,897	1%
Reno	$ 414,623,740	2%	$ 2,816,235,154	2%	63,794	2%
Riley	$ 544,049,033	2%	$ 3,996,857,286	2%	75,194	3%
Wyandotte	$ 987,235,212	4%	$ 6,389,119,741	4%	161,636	6%
County Totals	**$ 13,920,026,204**	**56%**	**$ 98,668,047,958**	**58%**	**1,430,237**	**49%**
Statewide Total	**$ 24,966,217,798**		**$ 171,392,821,916**		**2,904,021**	

1995 WL 865946 (Kan.Bd.Tax.App.)

Board of Tax Appeals

State of Kansas

IN THE MATTER OF THE EQUALIZATION APPEAL OF HOLLAR, JAMES W. FOR THE YEAR 1995 FROM LYON COUNTY, KANSAS

Docket No. 95-8831-EQ
November 29, 1995

ORDER

***1** Now, on this 29th day of November, 1995, the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

This Board conducted a hearing in this matter on October 31, 1995. After considering all of the evidence presented thereat, and being fully advised in the premises, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto, a proper appeal having been filed pursuant to K.S.A. 79-1609.

2. The subject matter of this tax equalization appeal is described as follows:

Real estate and improvements known as Parcel ID # 056-183-08-0-00-03-005.00-0.

3. James Hollar appeared at the scheduled hearing and submitted testimony and submissions on the Taxpayer's behalf. The County was represented by Eugene Bryan, Jr., Appraisal Official, and Monte Miller, Special Counselor. Also appearing for the County was Fee Appraiser, Tim Bollinger.

4. The subject property is a residence which has a 1995 appraisal value of $93,900. This amount was a reduction obtained at the informal hearing from the original value of $98,300. The Taxpayer requested that the subject property's appraisal value be reduced to the previous value of $79,730. The Taxpayer appealed the subject property's present appraisal value contending that the value had been reduced by the Board of Tax Appeals for the 1994 tax year to $79,730. The property is now a year older and should be worth less. In addition, the Taxpayer selected certain properties showing that sales prices of these properties were below the County's appraised values. The Taxpayer also stated that the subject property suffered from approximately $16,000 in deferred maintenance. However, the Taxpayer had no documentation showing the cost to make the necessary repairs. The Taxpayer further contended that two of the lots making up this parcel do not have water rights.

5. The County did not recommend that the Board make any reduction to the present appraisal value. The County appraised the subject property utilizing the CAMA (Computer Assisted Mass Appraisal) system market approach to value. In addition to the CAMA valuation, the County also obtained an independent appraisal indicating a value of $93,000 as of January 1, 1995.

6. The County acknowledges the requirement of K.S.A. 79-1460 that “substantial and compelling” reasons are to be documented before increasing the value of a property which was reduced in value during the appeals process the previous year. Apparently, however, the County takes the position that the requirement of K.S.A. 79-501, that each parcel of real property shall be appraised

at its fair market value in money, takes precedence over the substantial and compelling reasons requirement of K.S.A. 79-1460. The Board does not share this view.

***2** 7. A brief history of the applicable statutes is in order. The original predecessor to 79-501 was chapter 107, § 15, of the Laws of Kansas (1876). This statute required that "Each parcel of real property shall be valued at its true value in money…." This language in the statute remained unchanged until 1963 when the language changed to "Each parcel of non-exempt real property shall be valued at its justifiable value in money…." Laws of Kansas, Chap. 460, Sec. 3, (1963). In 1969, the statute was amended to its present form, stating "Each parcel of real property shall be appraised at its fair market value in money…." 1969 Session Laws of Kansas, Chap. 433, Sec. 2, p. 1067. In other words, this statute and its predecessors have required the appraiser to appraise real property for a defined amount in money each year for over one hundred years. Other statutes with similar requirements for appraising property at fair market value, such as K.S.A. 79-411 and K.S.A. 79-1439, while less than one hundred years old, are, nevertheless, of considerable age. Contrast this with K.S.A. 79-1460 which was first amended to add the "documented substantial and compelling reasons" requirement a mere three years ago. See, 1992 Session Laws of Kansas, Chap. 282, Sec. 4, p. 1761.

8. In considering this matter, the Board is cognizant of a number of long established rules of statutory construction regarding apparently conflicting law. When taken together, these rules leave only one conclusion in the matter at hand. Specifically, the Board refers to the following:

> "A fundamental rule of statutory construction is that the purpose and intent of the legislature governs when that intent can be ascertained from the statutes. In construing statutes, the legislative intent is to be determined from a general consideration of the entire act. Effect must be given, if possible, to the entire act and every part thereof. To this end, it is the duty of the court, as far as practicable, to reconcile the different provisions so as to make them consistent, harmonious, and sensible. In determining the legislative intent, courts are not limited to consideration of the language used in the statute, but may look to the historical background of the enactment, the circumstances attending its passage, the purpose to be accomplished, and the effect the statute may have under the various constructions suggested. Ordinarily, courts presume that, by changing the language of a statute, the legislature intends either to clarify its meaning or to change its effect. Watkins v. Hartsock, 245 Kan. 756, 759, 783 P.2d 1293, (1989) (Citations omitted).

In the same case, the Supreme Court went on to say:
"It is a well-recognized rule of statutory construction that old statutes must be read in light of later legislative enactments. The older statute must be harmonized with the newer." Id. 763

and,

> "Courts are not permitted to consider only a certain isolated part or parts of an act but are required to consider and construe together all parts thereof in pari materia. Id. 764.

***3** In a separate case, the Kansas Court of Appeals repeated other well known rules of statutory construction that apply to this issue.
"The legislature is presumed to intend that a statute be given a reasonable construction, so as to avoid unreasonable or absurd results." State Bank Commissioner v. Emery, 19 Kan. App. 2d 1063, 1068, (1994).

That same court went on to say:
"When the provisions of two or more acts affect the same issue and subject matter, it is the duty of the court, as far as practicable, to reconcile the different provisions so as to make them consistent, harmonious, and sensible." Id. 1065.

And further stated:
"…there is a presumption that the legislature does not intend to enact meaningless legislation. The legislature is presumed to understand the meaning of the words it uses and the procedures it establishes. An often-quoted rule of statutory interpretation is expressed in the Latin maxim, expressio unius est exclusio alterius, i.e., the inclusion of one thing implies the exclusion of another." Id. 1071 (Citations omitted).

And finally,

> "It is presumed that the legislature, in amending a statute, acted with full knowledge and information as to the subject matter of the statute, as to prior and existing legislation on the subject of the statute, and as to judicial decisions with respect to prior and existing law. State v. Coley, 236 Kan. 672, 675, 694 P.2d 479, (1985).

9. In other words, it must be presumed the legislature knew full well that K.S.A. 79-501 required each parcel of real property to be valued at its fair market value when it put its "substantial and compelling reasons" requirement into effect with the 1992 amendment to K.S.A. 79-1460. It must be presumed further that the 79-1460 amendment was intended to modify existing law and that the legislature did not intend to enact inconsistent or meaningless legislation. The Board is required to give effect to the entire act and to harmonize old provisions with the new. When taking the act as a whole, harmonizing its parts and reviewing the history of both statutes, it is apparent to this Board that the legislature intended an exception to the "fair market value" requirement for those taxpayers who were successful in their tax appeals the previous year. Any other view would violate long held rules of statutory construction and relegate the amendment to K.S.A. 79-1460 to wholly meaningless legislation.

10. In amending K.S.A. 79-1460, the legislature declined to define what it meant by "documented substantial and compelling reasons". Whatever it means, however, it must be more than simply appraising properties in the ordinary manner and increasing the value accordingly. This would be tantamount to treating a valid statutory mandate, as if it did not exist. The Board, therefore, finds that K.S.A. 79-1460 is a legislatively mandated (though limited) exception to the "fair market value" requirement of K.S.A. 79-501, K.S.A. 79-411, K.S.A. 79-1439 and similar statutes. To overcome this limited exception for successful taxpayers in the previous year's appeal process, the County must present more than merely a CAMA analysis indicating a higher value. What constitutes documented substantial and compelling reasons will have to be determined on a case-by-case basis.

***4** 11. The Board finds that the Taxpayer has the burden of proof in seeking to overturn the County's valuation placed on the subject property. Quivira Falls Community Ass'n v. Johnson County, 230 Kan. 350, 634 P.2d 1115 (1981), Garvey Grain Inc. v. MacDonald, 203 Kan. 1, 453 P.2d 59 (1969), Robinson v. State, 198 Kan. 543, 545, 426 P.2d 95 (1967), Anderson v. Dunn, 189 Kan. 227, 368 P.2d 6 (1962). In the instant matter, the Taxpayer and the County have presented numerous contentions. However, the Board finds that the County did not present substantial and compelling reasons which are required by K.S.A. 79-1460 for increasing the value of a property which had been lowered in the appeals process the preceding year.

IT IS THEREFORE, BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS, CONSIDERED AND ORDERED that for the reasons more fully stated herein, the 1995 valuation of the subject property shall be reduced to the previous year's value set by this Board at $79,730, and any resulting overpayment of taxes shall be refunded to the Taxpayer.

IT IS SO ORDERED.

1995 WL 865946 (Kan.Bd.Tax.App.)

End of Document

Year	Appeal Level	Action Code	Action Description	Appeal Count
2010	BOTA	A	Value Adjusted	125
2010	BOTA	C	Clerical Error	1
2010	BOTA	Dism	Dismissed	551
2010	BOTA	N	No Change	59
2010	BOTA	Stip	Stipulated	359
2010	BOTA	X	Canceled	2
2010	INF	A	Value Adjusted	2,566
2010	INF	N	No Change	3,103
2010	INF	S	No Show	66
2010	INF	X	Canceled	165
2010	SC	A	Value Adjusted	305
2010	SC	Dism	Dismissed	37
2010	SC	N	No Change	462
2010	SC	Stip	Stipulated	24
2010	SC	X	Canceled	22
2011	BOTA	A	Value Adjusted	80
2011	BOTA	Dism	Dismissed	481
2011	BOTA	N	No Change	53
2011	BOTA	Stip	Stipulated	477
2011	INF	A	Value Adjusted	2,651
2011	INF	N	No Change	3,116
2011	INF	S	No Show	51
2011	INF	X	Canceled	147
2011	SC	A	Value Adjusted	234
2011	SC	C	Clerical Error	1
2011	SC	Dism	Dismissed	81
2011	SC	N	No Change	460
2011	SC	Stip	Stipulated	37
2011	SC	X	Canceled	12
2012	BOTA	A	Value Adjusted	16
2012	BOTA	AC	Adjusted To County Recommendation	1
2012	BOTA	Dism	Dismissed	235
2012	BOTA	N	No Change	42
2012	BOTA	Stip	Stipulated	191
2012	INF	A	Value Adjusted	2,699
2012	INF	N	No Change	2,597
2012	INF	S	No Show	57
2012	INF	X	Canceled	223
2012	SC	A	Value Adjusted	150
2012	SC	Dism	Dismissed	35
2012	SC	N	No Change	304
2012	SC	Stip	Stipulated	18
2012	SC	X	Canceled	4
2013	BOTA	A	Value Adjusted	29
2013	BOTA	AC	Adjusted To County Recommendation	8

19% of total appeals

Total Appeals: 5,898

18% of total appeals

Total Appeals: 5,965

9% of total

Total Appeals: 5,657

2013	BOTA	Dism	Dismissed	224
2013	BOTA	N	No Change	26
2013	BOTA	S	No Show	1
2013	BOTA	Stip	Stipulated	163
2013	INF	A	Value Adjusted	1,741
2013	INF	N	No Change	2,323
2013	INF	S	No Show	34
2013	INF	X	Canceled	184
2013	SC	A	Value Adjusted	66
2013	SC	C	Clerical Error	1
2013	SC	Dism	Dismissed	27
2013	SC	N	No Change	354
2013	SC	Stip	Stipulated	35
2014	BOTA	A	Value Adjusted	21
2014	BOTA	AC	Adjusted To County Recommendation	1
2014	BOTA	Dism	Dismissed	458
2014	BOTA	N	No Change	21
2014	BOTA	Stip	Stipulated	267
2014	INF	A	Value Adjusted	2,206
2014	INF	C	Clerical Error	1
2014	INF	N	No Change	3,194
2014	INF	S	No Show	51
2014	INF	X	Canceled	205
2014	SC	A	Value Adjusted	130
2014	SC	Dism	Dismissed	58
2014	SC	N	No Change	562
2014	SC	Stip	Stipulated	38
2014	SC	X	Canceled	1
2015	BOTA	A	Value Adjusted	1
2015	BOTA	Dism	Dismissed	68
2015	BOTA	N	No Change	3
2015	BOTA	Stip	Stipulated	27
2015	INF	A	Value Adjusted	2,266
2015	INF	N	No Change	2,883
2015	INF	S	No Show	39
2015	INF	X	Canceled	107
2015	SC	A	Value Adjusted	220
2015	SC	Dism	Dismissed	82
2015	SC	N	No Change	342
2015	SC	Stip	Stipulated	35
2015	SC	X	Canceled	1

11% of total appeals

Total Appeals: 4,282

14% of total appeals

Total Appeals: 5,657

455 unresolved
10% of total appeals

Total Appeals: 5,295

Total Parcels = 216,000+; average # of appeals = 5,459; percentage of appeals = 2.5%