

Budget Narrative

State of Kansas

Agency: Board of Tax Appeals

September 15, 2025

Mr. Adam Proffitt, Director
Division of the Budget
900 SW Jackson, Suite 504-N
Landon State Office Building
Topeka, Kansas 66612

Re: *Board of Tax Appeals Fiscal Year 2027 Budget Submission*

Dear Director Proffitt,

As Chair of the Board of Tax Appeals, I hereby submit for your consideration the Fiscal Year 2027 budget documentation for the Board. It has been prepared in accordance with the instructions transmitted with your letter of July 7, 2025. To the best of my knowledge and belief, the information and explanation included in this budget are correct and complete.

As always, my staff and I are prepared to provide any additional information which you or our budget analyst may require.

Sincerely,

Kristen D. Wheeler
Chair, Board of Tax Appeals

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**BOARD OF TAX APPEALS
Budget Narrative
Fiscal Years 2026 and 2027**

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The mission of the Kansas Board of Tax Appeals (Board) is to provide a fair and impartial forum for the resolution of disputes between taxpayers and taxing entities and to provide taxpayers with a non-biased interpretation of the tax laws of the state of Kansas. *See* K.S.A. 74-2433(g).

AGENCY PHILOSOPHY

The Board is the highest administrative tribunal to hear appeals relating to ad valorem (property), income, sales, compensating use, and inheritance taxes, along with other matters involving taxation by state and local taxing authorities. The Board is committed to accomplishing its mission in a highly efficient and professional manner, using all available technology and human resources to meet the public's needs. The Board strives to advance its mission and philosophy through providing sound leadership, both within and outside the agency, to enhance independent, efficient, and professional decision-making and promote certainty in state tax law. The Board also continuously seeks to improve its work processes and information technology systems to meet the changing needs of its stakeholders. Finally, the Board endeavors to collect input from its stakeholders on Board processes and to collaborate with those stakeholders, when appropriate, to increase the efficiency of the tax appeal system and improve user experience.

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GENERAL INFORMATION

The Board is a specialized administrative law tribunal within the executive branch of state government. It was established on July 1, 2014. The Board's enabling statutes are found at K.S.A. 74-2433 et seq. Among the Board's predecessors in authority were the Tax Commission, the Public Service Commission, the State Commission of Revenue and Taxation, the Board of Tax Appeals and, most recently, the Court of Tax Appeals (COTA).

The Board is comprised of two divisions, the regular division and the small claims and expedited hearings division (commonly referred to as the small claims division). Three Board members preside over the regular division. The small claims division is supervised by the Chief Hearings Officer, who also serves as Board member *pro tempore* in regular division proceedings.

The members, including the Chief Hearings Officer, are appointed by the Governor subject to Senate confirmation, and serve four-year, staggered terms. One member must be an attorney licensed in Kansas with at least five years of experience as an attorney or judge, one must be a certified public accountant with at least five years of active practice experience, and one must be a certified general real property appraiser. Each member, including the Chief Hearings Officer, must have legal, tax, accounting or appraisal training and experience. No more than two of the members may be of the same political party, and no more than one member may be appointed from any one congressional district of Kansas. The Board is subject to the Kansas Supreme Court's Code of Judicial Conduct.

By statute the Board shall appoint an executive director, subject to approval by the Governor. Non-statutory positions at the Board include an IT systems manager, general counsel, two staff attorneys, and seven full-time administrative support staff. The Board currently has one part-time, temporary attorney who is paid on an hourly basis and who the Board does not anticipate utilizing beyond the end of FY 2027, at the latest. In all, the Board's authorized staff consists of 16 FTE positions, including the four Board members, and one part-time, temporary position. (Organizational chart attached hereto as Appendix A.)

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Regular Division

The statutory jurisdiction of the Board's regular division includes the following:

- Appeals from determinations by the Secretary of Revenue or the Secretary's designee, including the Director of Taxation and the Director of Property Valuation;
- Applications for no fund warrants and tax levy increases;
- Tax grievances including requests for correction of clerical errors and irregularities;
- Tax protests (appeals addressing valuation and/or classification filed after payment or partial payment of taxes);
- Tax equalization appeals (appeals addressing valuation and/or classification filed before payment of taxes);
- Tax exemption applications;
- Economic development tax exemption applications;
- Industrial Revenue Bond statements and exemption applications;
- Personal property penalty waiver requests;
- County-wide and district-wide reappraisal appeals;
- Homestead property tax refund appeals;
- Appeals from school districts with declining enrollments;
- Appeals from taxpayers challenging a governing body's adoption of a tax rate exceeding the revenue neutral rate.

As a quasi-judicial body, the Board has no investigative or regulatory authority. The Board's regular division hearing procedures are controlled by the Kansas Administrative Procedures Act (KAPA), Kansas Code of Civil Procedure, Kansas Rules of Evidence, and the Board's administrative regulations. Unlike most administrative bodies, the Board is not a party in actions before it; nor is it a party in any action for judicial review of its orders. The Board is the only non-judicial branch entity in the state with members bound by the Kansas Supreme Court Code of Judicial Conduct, which promotes an "independent, impartial, and competent

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judiciary, composed of men and women of integrity.” See Kansas Supreme Court Rules Relating to Judicial Conduct, Preamble.

In September 2010, the Board (then COTA) enacted permanent procedural rules and regulations, along with a new filing fee schedule. The 2010 rule changes were the product of extensive collaboration with stakeholders through the Bench and Bar Committee. One year later, in September 2011, the Board (then COTA) again amended its filing fee schedule to address a budgetary shift away from state general funding to filing fee funding beginning in FY 2011.

Small Claims and Expedited Hearings Division

The purpose of the small claims and expedited hearings division is to provide a convenient, informal, and expeditious hearing process for single-family residential properties, certain commercial properties, agricultural classifications, vacant land, other residential properties (such as multi-family, land, storage), and certain Division of Taxation cases, including individual income tax and homestead appeals. Small claims jurisdiction may be either optional or mandatory, depending on the type of appeal and amount in controversy:

Mandatory Jurisdiction. All appeals involving valuation of single-family residential property.

Non-Mandatory Jurisdiction. At the election of the taxpayer, the small claims division has jurisdiction over: (1) appeals from a decision of the Division of Taxation where the amount of tax in controversy does not exceed \$15,000, and (2) appeals involving valuation of commercial property appraised at less than \$3 million, excluding property devoted to agricultural use.

Small claims hearings are not held "on the record," and no transcript of small claims proceedings is provided. Taxpayers may appeal final decisions of the small claims division to the Board's regular division. If appealed, small claims decisions are heard *de novo* by the regular division, which means the Board members do not review the small claims decision for error but instead hear and decide the case anew. The small claims process is subject to various statutory deadlines designed to ensure expedited processing and case disposition.

The Chief Hearings Officer oversees the small claims division and appoints and supervises contract hearing officers who preside over small claims hearings. The Chief Hearings Officer also sits as member *pro tempore* in regular division cases when there is a vacancy on the Board or when a member is not available because of recusal, disqualification, or a scheduling conflict. The Chief Hearings Officer for the small claims division is located within the Board's offices in Topeka, where all docketing, scheduling, certification, and other administrative work is performed. The administrative functions of both the regular division and the small claims

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division of the Board are consolidated to maximize economies of scale. The Board's regular division, however, does not direct or control hearing procedures or outcomes in the small claims division and its members do not participate in small claims hearings to maintain the regular division's impartiality and neutrality with respect to matters appealed to it.

OVERVIEW

Five major legislative changes have shaped the structure and function of this agency over the past three decades. The first was statewide reappraisal in 1990, which resulted in a three-fold increase in the agency's caseload. During reappraisal, staffing was increased to as many as 50 FTE positions.

The second was the creation of a small claims state-level tax appeals process in 1999. The purpose of that legislation was to provide taxpayers with a fair and impartial forum to resolve less complicated tax disputes more quickly and with less expense.

The third legislative change occurred in 2008, when the Board of Tax Appeals was abolished and replaced with the Court of Tax Appeals (COTA). A number of substantive changes were also made to the state tax appeals process at that time, including an omission of the intermediate district court appeal alternative, which made COTA the final trier of fact and court of record for all Kansas state and local tax matters. Under the 2008 legislation, appeals from all final orders issued by COTA were reviewed directly by the Kansas Court of Appeals.

The fourth major legislative change was House Substitute for SB 231, which was signed into law May 14, 2014. That legislation substantially affected the powers, duties, and functions of the agency, as follows:

- The Court of Tax Appeals was abolished, and the Board of Tax Appeals reinstated.
- The Board was required to render and serve a written summary decision within 14 days of hearing for all property tax matters heard in the regular division. Parties were allowed to request a full and complete opinion within 14 days of receipt of the summary, which the Board was obligated to provide within 90 days of the request.

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- The right to appeal to the District Court for a *de novo* hearing was reinstated, such that an aggrieved party could seek redress from either the District Court or Court of Appeals.
- One Board member was required to be a certified general real property appraiser.
- Certain preliminary education requirements were established for all non-appraiser Board members appointed after June 30, 2014. For those non-appraiser Board members, salaries would be capped at the amounts paid to an administrative law judge until such time as the preliminary education requirements were met.
- Governmental entities, not-for-profits valued under \$100,000 and single-family residential filings were exempted from the filing fee requirement.
- The Board was prohibited from determining who may sign appeal forms, who may represent taxpayers, what constitutes the unauthorized practice of law, and whether contingency fee arrangements are a violation of public policy.

Most recently, Senate Substitute for House Bill No. 2239 became effective July 1, 2022. HB 2239 amended K.S.A 2021 Supp. 79-2988 to establish a process governing bodies must follow to enact a tax rate exceeding the revenue neutral rate. The statute, as amended, established a “revenue neutral rate complaint” by which an aggrieved taxpayer can challenge a governing body’s action. No filing fee is assessed for this type of complaint. The Board is directed to receive the complaint and, upon summary decision or hearing, determine whether the governing body complied with the appropriate procedure and whether a refund or reduction of levied taxes is appropriate.

Over the years the Agency has faced numerous reorganizations and budget cuts but has been able to fulfill its mission and maintain—and in many areas improve upon—operations by adapting its strategies, business rules, and technologies. It is important to note that a key factor in these successes has been a core group of talented and devoted people working through difficult times with clarity of purpose and commitment to public service.

GOALS, OBJECTIVES AND STRATEGIES

The Board's principal goal is to hear, decide, or otherwise assist in resolving appeals and applications in a fair, timely, and judicious manner, in accordance with the record evidence and governing legal standards.

Objectives: The objectives established to reach this principal goal are as follows:

- Maintain a steady, consistent, and manageable case flow by hearing cases as soon as practical and by issuing timely written decisions.
- Provide fair and transparent tax appeal and application processes in as convenient a manner as possible.
- Enhance and foster a culture of professionalism for the Board and its operations.
- Continuously improve the quality of written decisions in both divisions.
- Ensure accessibility to the Agency's services for all stakeholders.

Strategies: The strategies adopted to attain the above objectives are as follows:

- Utilize technology and case management techniques to the greatest extent possible to improve access, service, and professional quality.
- Build into our Board management system a meaningful and consistent way to measure performance.
- Maintain and refine detailed pre-hearing processes in complex residential and commercial cases to clarify legal issues, identify matters amenable to consolidation, and encourage early resolution of disputes.
- Provide continuing education and other job-related training for small claims hearing officers, staff attorneys, and Board members in the areas of administrative law and procedure, evidence, legal writing, appraisal theory, and taxation.
- Recruit and retain small claims hearing officers and staff with good written and oral communication skills and, in addition, experience in administrative law and practice, appraisal theory, and taxation.

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- Provide professional training for agency administrative staff, where appropriate, in areas such as leadership, use of technology, knowledge of state systems, disaster preparedness, continuity of operations, and office best practices.

OUTPUT MEASURES

The case types listed in the first column of the following tables are as follows: Division of Taxation (DT), Economic Development Exemption (EDX), Equalization (EQ), Industrial Revenue Bond (IRB), Industrial Revenue Bond Exemption (IRBX), No Fund Warrant (NFW), Protest (PR), Property Valuation (PV), Tax Grievance (TG), Tax Exemption (TX)

Regular Division Filings. The table below shows the number of filings, broken down by type, docketed and processed by the regular division of the Board since FY 2019 and estimates through FY2026.

| Case Type | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| DT | 12 | 32 | 9 | 9 | 2 | 5 | 3 | 7 | 7 |
| EDX | 21 | 9 | 18 | 12 | 16 | 15 | 8 | 15 | 15 |
| EQ | 1,842 | 2,024 | 2,318 | 2,022 | 2,321 | 2,534 | 2,604 | 2,700 | 2,800 |
| IRB | 62 | 76 | 64 | 75 | 75 | 76 | 78 | 78 | 80 |
| IRBX | 41 | 26 | 33 | 36 | 48 | 38 | 47 | 45 | 50 |
| NFW | 0 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| PR | 291 | 260 | 271 | 130 | 137 | 293 | 175 | 240 | 240 |
| PV | 11 | 8 | 10 | 11 | 10 | 12 | 0 | 10 | 10 |
| TG | 99 | 48 | 56 | 35 | 48 | 49 | 62 | 55 | 55 |
| TX | 1,993 | 2,058 | 1,851 | 1,977 | 1,908 | 2,238 | 1,883 | 2,100 | 2,000 |
| Other | 8 | 6 | 2 | 1 | 2 | 16 | 9 | 5 | 9 |
| Total | 4,386 | 4,552 | 4,633 | 4,308 | 4,567 | 5,276 | 4,869 | 5,255 | 5,266 |

Small Claims Filings. The table below shows the number of filings, broken down by type, in the small claims division since FY 2019 and estimated projections through FY 2026.

| Cases | FY19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 | FY27 |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| DT | 7 | 10 | 10 | 4 | 0 | 3 | 5 | 10 | 7 |
| EQ | 2,013 | 2,500 | 2,500 | 1,852 | 2,467 | 2,038 | 2,588 | 2,700 | 2,900 |
| PR | 521 | 500 | 500 | 193 | 283 | 371 | 928 | 844 | 900 |
| Total | 2,541 | 3,010 | 3,010 | 2,049 | 2,750 | 2,412 | 3,521 | 3,554 | 3,807 |

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Aggregate Filings. The table below shows the aggregate number of filings in both the regular and small claims divisions since FY 2019 and provides estimated projections through FY 2026.

| | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Small Claims | 2,989 | 3,146 | 2,541 | 2,049 | 2,750 | 2,412 | 3,521 | 3,554 | 3,807 |
| Regular Division | 4,386 | 4,552 | 4,633 | 4,308 | 4,567 | 5,276 | 4,869 | 5,255 | 5,266 |
| Total Filings | 7,375 | 7,698 | 7,174 | 6,357 | 7,317 | 7,688 | 8,390 | 8,809 | 9,073 |

Regular Division Cases Closed. The table below shows the number of regular division cases, broken down by type, closed since FY 2019 and provides estimated projections through FY 2026.

| Case Type | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| DT | 15 | 24 | 6 | 13 | 22 | 1 | 5 | 10 | 7 |
| EDX | 16 | 11 | 16 | 14 | 15 | 16 | 10 | 14 | 15 |
| EQ | 1,209 | 1,210 | 1,407 | 1,076 | 2,700 | 1,925 | 2,230 | 2,400 | 2,650 |
| IRB | 57 | 77 | 58 | 73 | 72 | 76 | 70 | 70 | 70 |
| IRBX | 47 | 10 | 53 | 38 | 35 | 48 | 47 | 45 | 45 |
| NFW | 0 | 5 | 1 | 0 | 2 | 0 | 0 | 0 | 0 |
| PR | 367 | 163 | 248 | 216 | 280 | 217 | 352 | 300 | 240 |
| PV | 8 | 2 | 1 | 16 | 14 | 0 | 1 | 10 | 10 |
| TG | 99 | 63 | 28 | 58 | 80 | 56 | 29 | 61 | 55 |
| TX | 2,115 | 1,219 | 1,998 | 2,052 | 2,100 | 1,434 | 1,425 | 2,500 | 2,000 |
| Other | 8 | 7 | 8 | 1 | 6 | 14 | 16 | 10 | 9 |
| Total | 3,952 | 2,791 | 3,824 | 3,557 | 5,326 | 3,787 | 4,185 | 5,420 | 5,101 |

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Small Claims Cases Closed. The table below shows the number of small claims cases, broken down by type, closed since FY 2019 and provides estimated projections through FY 2026.

| Case Type | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| DT | 10 | 11 | 8 | 5 | 0 | 2 | 4 | 4 | 7 |
| EQ | 1,939 | 2,055 | 2,447 | 1,707 | 1,836 | 2,804 | 2,163 | 2,700 | 2,700 |
| PR | 457 | 365 | 612 | 230 | 178 | 412 | 340 | 400 | 700 |
| Total | 2,406 | 2,431 | 3,067 | 1,942 | 2,014 | 3,218 | 2,507 | 3,104 | 3,407 |

Aggregate Cases Closed. The table below shows the aggregate number of cases closed in both the regular and small claims divisions since FY 2019 and provides estimated projections through FY 2026.

| | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Small Claims | 2,406 | 2431 | 3,067 | 1,942 | 2,014 | 3,219 | 2,507 | 3,104 | 3,407 |
| Regular Division | 3,952 | 2791 | 3,824 | 3,557 | 5,235 | 3,787 | 4,185 | 5,420 | 5,101 |
| Total Filings | 6,358 | 5,222 | 6,891 | 5,499 | 7,249 | 7,006 | 6,692 | 8,524 | 8,508 |

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Agency: Board of Tax Appeals**OUTCOME MEASURES**

Clearance rates are one measure that can help determine how easily the Board is able to move cases through its administrative processes. Clearance rates are expressed as percentages calculated by dividing the number of outgoing (or closed) cases by the number of incoming (or docketed) cases. The Board strives to maintain clearance rates as close to 100 percent as possible.

Regular Division Clearance Rates

| | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
|-----------------------|------------|------------|------------|------------|-------------|------------|------------|------------|------------|
| Incoming cases | 4,386 | 4,552 | 4,633 | 4,308 | 4,567 | 5,276 | 4,869 | 5,255 | 5,266 |
| Outgoing cases | 3,952 | 2,791 | 3,824 | 3,557 | 5,235 | 3,787 | 4,185 | 5,420 | 5,101 |
| Clearance rate | 90% | 61% | 86% | 83% | 114% | 72% | 86% | 97% | 97% |

Small Claims Division Clearance Rates

| | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
|-----------------------|------------|------------|-------------|------------|------------|-------------|------------|------------|------------|
| Incoming cases | 2,989 | 3,146 | 2,541 | 2,049 | 2,750 | 2,412 | 3,521 | 3,554 | 3,807 |
| Outgoing cases | 2,367 | 2,431 | 3,067 | 1,942 | 2,014 | 3,218 | 2,507 | 3,104 | 3,407 |
| Clearance rate | 80% | 77% | 121% | 95% | 73% | 133% | 71% | 87% | 89% |

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OTHER OUTCOME MEASURES

Other outcome measures assess the speed of processing and disposition. The small claims division outcome measures are expressed in different terms than the regular division outcome measures because of specific abbreviated statutory deadlines imposed on the small claims processes.

Regular Division

K.S.A.74-2426(a) requires the Board to issue a summary decision within 14 days from the date a matter has been fully submitted, unless the parties agree to waive the 14-day deadline or the Board determines that good cause exists to extend the deadline. After receipt of the summary decision, any party may request a full and complete written opinion from the Board within 21 days from the date of the summary decision is certified. The full and complete opinion must be issued by the Board within 90 days of the request.

The bulk of regular division cases subject to the above statutory requirement are equalization or protest matters. The following table sets forth the number and timeliness of written decisions in equalization (EQ) and payment under-protest (PR) appeals (including both residential and commercial) that were heard by the Board. The Board notes that the figures below do *not* reflect cases in which the parties agreed to waive a statutory deadline, as the Board's current case management system does not allow for easy reporting of that data.

Regular Division Statutory Deadlines - K.S.A. 74-2426(a)

| | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 |
|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Number of Cases Heard | 715 | 309 | 522 | 637 | 288 | 405 | 269 | 475 | 425 |
| Number of Cases w/14 Day Summary Decisions Issued | 661 | 166 | 490 | 415 | 238 | 405 | 229 | 450 | 400 |
| Number of 14-Day Summary Decisions Issued Timely | 660 | 166 | 458 | 377 | 215 | 400 | 201 | 450 | 400 |
| Percent of 14-Day Summary Decisions Issued Timely | 100% | 100% | 93% | 91% | 90% | 99% | 88% | 100% | 100% |
| Number of Cases w/ Full Opinions Issued | 85 | 183 | 253 | 124 | 59 | 34 | 81 | 70 | 40 |
| Number of Full Opinions Issued Timely | 83 | 180 | 252 | 124 | 55 | 33 | 79 | 70 | 40 |
| Percent of Full Opinions Issued Timely | 98% | 98% | 100% | 100% | 93% | 97% | 98% | 100% | 100% |

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The following table sets forth the average number of days it took the Board's regular division to close cases docketed in FY 2019 through FY 2025. The cases have been separated into the five most common types of filings: Division of Taxation appeals, Tax Exemptions, Tax Grievances, Residential Appeals, and Commercial Appeals. The table also provides estimated projections through FY 2026.

Number of Days to Close All Case Types in Regular Division

| | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Division of Taxation | 86 | 80 | 154 | 464 | 903 | 12 | 913 | 450 | 450 |
| Tax Exemptions | 58 | 78 | 151 | 153 | 149 | 202 | 364 | 100 | 100 |
| Tax Grievances | 94 | 171 | 140 | 224 | 171 | 161 | 186 | 100 | 100 |
| Residential | 158 | 178 | 285 | 265 | 459 | 227 | 441 | 225 | 225 |
| Commercial | 364 | 353 | 384 | 483 | 621 | 535 | 617 | 400 | 400 |

Small Claims

The following table sets forth output measures for the small claims division. These measures track how long it takes the small claims division to complete the various phases of the small claims process: docketing, scheduling and disposition. The Board again notes the figures do *not* reflect cases where the parties waived the statutory deadlines.

Small Claims Statutory Deadlines -- K.S.A. 74-2433(f)

| | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Average days between filing and hearing. (The Small Claims hearing shall be conducted within 60 days from the date of the filing.) | 40 | 54 | 59.75 | 53 | 57 | 50 | 69 | <60 | <60 |
| Average number of days between hearing and decision. (The Small Claim hearing decision must be rendered within 30 days of the hearing). | 19 | 28 | 27 | 25 | 28 | 24 | 32 | <30 | <30 |
| Number of cases where decision was certified more than 30 days after hearing | 6 | 42 | 26 | 115 | 102 | 351 | 641 | <30 | <30 |

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Agency: Board of Tax Appeals**FUNDING OVERVIEW**

The Board currently funds its operations through two sources, the state general fund and the Board's filing fee fund. In addition, the Board has federal funds available for certain IT expenditures through December 2026, as detailed below.

State General Fund

The Board's base for state general funds allocation in FY 2010 was \$1,376,801, which totaled 78 percent of the Board's total budget. Since FY 2010, the Board's base from state general fund has substantially decreased. Presently in FY 2026 the Board's approved base from the state general fund is approximately 58 percent of the Board's total budget. In FY 2027 the Board's requested allocation from the state general fund accounts for approximately 57 percent of the total base budget.

The Board acknowledges that competing policy considerations affect the desirability of funding the Board through filing fees. On one hand, the tax appeal process arises pursuant to constitutional rights and statutory obligations and protects the overall integrity of the state's various taxation structures. User fees might be less desirable in this case, because the Board's services are based upon obligations owed to Kansas citizens at large. On the other hand, a predominant number of users of the Board's services are distinct taxpayers with individual and particularized concerns who seek resolution of issues that may have singular benefit to those taxpayers. In that instance, user fees may be more desirable to offset government costs in providing services that benefit only those individual taxpayers. The Board notes that each appeal filed, regardless of its final outcome, requires the same investment in staff time to receive, process, docket, and otherwise shepherd the appeal through to its ultimate result. Given the countervailing considerations at play, the Legislature has established a funding approach over the last several years that aims to reach a reasonable and acceptable balance.

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Filing Fee Fund

The Board is required by statute to charge and collect filing fees established through its rules and regulations. K.S.A. 74-2438a. The filing fee fund was established to defray all, or a portion of, the costs incurred in processing appeals and applications. *See id.* The Board’s filing fee schedule can be found at K.A.R. § 94-5-8.

In the first year of the fund’s existence (FY 2004), filing fee collections totaled \$171,749. Since FY 2004 the Board’s Filing Fee Fund limitations have generally increased more than the level of filing fee receipts, requiring the Board to submit and obtain approval from the Legislature for filing fee increases in FY 2011, FY 2012, and FY 2014. The Board is still using the filing fees established in FY 2014.

In FY 2025 the Board collected Filing Fee revenue of \$1,128,325, with a Filing Fee Fund limitation of \$1,070,941.

The Board estimates overall filing fee fund revenues of \$1,180,400 for FY 2026 and \$1,239,500 for FY 2027. Those estimates presume that the number of overall filings increase by five percent each year from FY 2025 and remain at near-historic high levels. The estimates are based upon the average filing fee received of \$134.00 per case filed.* The proposed filing fee fund limitations for FY 2026 and FY 2027 are \$1,116,382 and \$1,150,875, respectively.

The Board has historically collected less filing fees than its limitation. The table below shows the estimated Filing Fee Fund balance at the end of each fiscal year. In FY 2025 the Board had a major increase in the number of filings that produced an abnormally high level of receipts. The chart below shows the estimated fee fund balance, assuming case filings increase again in FY 2026 and then begin to steadily decrease to more typical levels. The chart assumes that after FY 2027 the filing fee limitation on spending would increase two and a half percent each year.

| | FY 2026 | FY 2027 | FY 2027 | FY 2028 | FY 2029 |
|-------------------------|------------------|--------------------|--------------------|--------------------|------------------|
| Balance July 1 | \$892,817 | \$956,835 | \$1,045,460 | \$1,071,814 | \$1,041,876 |
| Expenditures (-) | -\$1,116,382 | -\$1,150,875 | -\$1,179,646 | -\$1,209,138 | -\$1,239,367 |
| Filing Fee (+) | \$1,180,400 | \$1,239,500 | \$1,206,000 | \$1,179,200 | \$1,152,400 |
| Balance June 30 | \$956,835 | \$1,045,460 | \$1,071,814 | \$1,041,876 | \$954,909 |

* Estimate based on all cases, including single-family residences and other matters that do not pay a filing fee, pay a reduced filing fee, or have the filing fee waived.

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Federal ARPA/SPARK Funds

BOTA began pursuing federal ARPA/SPARK funds in the Spring of 2022 to fund necessary IT upgrades and modernization efforts. Initially, the Board requested \$590,000 to accomplish several initiatives, including replacement of the Board's outdated document management system, upgrade of the Board's second hearing room and court recording systems, and upgrade/replacement of existing computer and infrastructure equipment. In February 2023 the Board was awarded \$225,000 by the SPARK committee. Subsequently, BOTA amended its FY24 and FY25 budget submissions to request an additional \$365,000 in SGF to cover the shortfall. The Legislature's initial budget award for FY24 approved the additional \$365,000 in SGF; however, it was subsequently determined that additional grant money was available and the agency ultimately received a second ARPA/SPARK grant of \$365,000. Pursuant to the terms of those grants, ARPA/SPARK funds must be used for those identified IT-related projects, had to have been obligated by December 31, 2024, and must be fully spent by December 31, 2026.

At the time of submission of this Narrative, BOTA has spent \$138,426 of the awarded funds. Those funds were used to:

- Upgrade both hearing rooms with Zoom and other video-conferencing technology;
- Replace outdated court-recording hardware and software;
- Replace outdated computer and IT infrastructure hardware.

The Board currently has approximately \$387,200 encumbered for the FY2025 and/or FY2026 fiscal years. Those encumbrances cover:

- Replacement of the Board's existing website;
- Implementation of a new content-management system, to include migration of existing documentation, training of staff, and integration with the Board's existing case management system;
- Necessary maintenance, upgrades, and staff training on the Board's case management system.

After the amount already spent and the amount currently encumbered, BOTA has approximately \$64,375 left in grant funds that will need to be fully spent by the end of 2026. BOTA anticipates using those funds for additional one-time investments in hardware upgrades or staff training that have not been fully covered by the prior expenditures.

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Agency: Board of Tax Appeals**ACTUAL POSITION DATA:**

For FY2026, the Agency's approved authorized FTE positions total 16, with 1 non-FTE unclassified temporary position (this position was added partway through the fiscal year). The Agency's actual FTE data for FY2025 was as follows:

| Program | FTE Positions | Non-FTE Temporary Positions |
|------------------------|---------------|-----------------------------|
| Board Members/CHO | 4 | 0 |
| Executive Director | 1 | 0 |
| General Administration | 7 | 0 |
| Legal (Attorneys) | 3 | 1 |
| IT | 1 | 0 |
| Agency Total | 16 | 1 |

For FY2027 and beyond, the Board requests the following changes to its approved FTEs:

| Program | FTE Positions | Non-FTE Temporary Positions |
|------------------------|---------------|-----------------------------|
| Board Members/CHO | 4 | 0 |
| Executive Director | 1 | 0 |
| General Administration | 9 | 0 |
| Legal (Attorneys) | 3 | 1 |
| IT | 1 | 0 |
| Agency Total | 18 | 1 |

ENHANCEMENT CHANGE REQUESTS

The Board has always endeavored to be mindful of its requests to the Governor and Legislature for additional funding from the State General Fund, as well as conscientious of its use of those funds. It makes every effort to meet its Filing Fee Fund limitation each year and to stay under its SGF limitation. There are circumstances, however, where the Board finds that it must make investments in infrastructure and/or personnel in order to fulfill its mandate as set forth in K.S.A. 74-2433, et seq. The Board has sought funding, both through ARPA/SPARK as well as through SGF, to upgrade its technology infrastructure. Investment in technology that improves the accessibility of information and agency records, streamlines appeal processes, and facilitates easier use of the appeal process by taxpayers and taxing entities will pay dividends in the speed with which BOTTA can process appeals as well as user satisfaction with the process. Technology, however, can only go so far when the Board's very mission – to serve as a fair and impartial arbiter of taxation disputes – relies upon human effort and judgment.

It is with careful deliberation that the Board requests an increase in funding to create three additional staff positions: addition of a new legal assistant position; addition of an administrative staff position; and addition of a taxpayer advocate. As it did in the FY 2025 and 2026 budget submission, the Board also requests a small increase in budget to raise the salary of its three existing attorney positions. Given the fact that any FY2026 budget request would not be fully funded until late in the fiscal year, and that recruiting and hiring any additional positions would not be accomplished before June 30, 2026, the Board has elected to make these budget requests beginning with the FY2027 budget year.

Salary Adjustments

The Board's mission relies upon the hard work of many talented, dedicated individuals who do their jobs with the utmost integrity and respect for the Agency's role. The Board's general counsel and staff attorneys, in particular, are integral to the Board's ability to fulfill its mission.

The Board's attorneys are required to perform a variety of high-level tasks each day, including:

- Preparation of draft orders for Board review;
- Management of case evidence and case files;
- Research and advise the Board on legal issues;
- Review and respond to KORA requests;
- Review Agency contracts;
- Track progress of pending cases in the appellate courts;

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- Stay abreast of changes in relevant case law and appraisal theory;
- Work closely with administrative staff to monitor and address the progress of cases through the appeal process;
- Serve as hearing officers in the small claims division.

The Board's high case volume relative to the number of attorneys means that each attorney may handle a docket of several hundred cases at a time. The highly specialized nature of the Board's caseload requires that its attorneys be specially trained and well-versed in appraisal theory and other issues of state and local taxation. Because this type of knowledge and experience is not typically gained in law school, it must be developed during time spent with the Board. Once the agency has made a significant investment in both time and money for its attorneys to develop this expertise, the agency has a vested interest in ensuring that those attorneys stay, rather than using that expertise to find more lucrative employment elsewhere.

Not only do the Board's general counsel and staff attorneys deserve to be rewarded for their expertise and efforts, but the Board's research shows that its current salaries for these positions lag behind state averages. In FY2025, a staff attorney with over 30 years of experience retired from the Agency. The Board actively recruited for that position for over a year, with few applicants, before finding a qualified candidate to fill the role. This experience indicates the difficulty the Board will have replacing counsel with years of relevant experience at the current salary range for these positions.

As a reference point for this request, the Board did an informal survey of several agencies with general counsel and staff attorney positions that it believed would require a similar type of work, similar work load, and that would require attorneys to have a level of skill and expertise commensurate with what the Board expects of its general counsel and staff attorneys. The most recent statewide salary data available to the Board at the time of the survey was from 2024 and would not take into account any statewide increases in 2025; therefore, the Board elected to compare its attorney salaries from the same year.

As to the general counsel position, the Board surveyed ten general counsel or chief legal counsel positions across ten different agencies or departments:

- The Board's general counsel at this time had a salary of \$93,042;
- The average of the 10 positions surveyed was \$127,327.50;
- The Board's general counsel salary was **\$34,285.50, or 27%, lower than the average.**

As to the staff attorney positions, the Board surveyed 18 positions across 10 different agencies or departments:

- The Board's highest-paid staff attorney position at the time had a salary of \$86,193;

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- The average of the 18 positions surveyed was \$109,297.44;
- The Board's staff attorney salary was **\$23,104.44, or 21%, lower than the average.**

The recent statewide salary adjustments have not always applied to the Board's attorney positions, and do not remedy the 21 to 27 percent gap between what the Board is able to pay its attorneys and what other agencies and departments are able to offer. The Board therefore requests an increase to its annual budget to bring its General Counsel and Staff Attorney salaries closer in line with peer positions in other agencies and ensure the Board is able to recruit and retain highly qualified individuals for these positions. The Board notes that the enhancement it has requested is not even sufficient to bring its attorney salaries in line with the statewide positions listed above for FY 2024, before any statewide increases; the Board has nevertheless been conservative with its request.

Legal Assistant

The Board proposes creation of a new FTE Senior Administrative Assistant (Legal) who would be supervised by the Board's General Counsel and who would work directly with the Board's staff attorneys and attorney board member to more effectively manage complex BOTA cases or those that have moved into the hearing or post-hearing process. This individual would be expected to have some level of legal training or experience and preferably would have familiarity with the administrative appeal process.

For the reasons set forth in the section concerning an Administrative Assistant, the Board finds it necessary to shift some of these current functions away from its administrative staff to a legal assistant in order to manage the heavy caseload and ease the burden to assist individuals, representatives, and attorneys in navigating the legal requirements and issues inherent in their appeals before the Board. The Board's attorneys currently perform time consuming administrative functions including data entry and initiating and responding to routine appeal status inquiries which could also be alleviated by a Legal Assistant.

BOTA anticipates this individual would assist its legal staff in numerous ways, including but not limited to:

- Oversees a more intensive case management/status conference process, including assistance with determining matters that are good candidates for a status conference; scheduling parties to appear; drafting scheduling orders; maintaining a calendar of deadlines; drafting communication for legal staff; and maintaining statistical information concerning status conference procedures for Board workload and budget purposes;

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- Assists with certification of Board records to higher courts within the statutory timeframe provided, including photocopying/scanning of materials for the record;
- Coordinates court reporting services in the event of a transcript request; responding to party requests for transcripts or hearing recordings;
- Assists with maintaining the database for cases in progress;
- Assists in archiving records once a case is closed;
- Formats and proofreads Board orders and opinions;
- Tracks written orders through administrative processing to ensure deadlines are met;
- Assists with tracking the status of matters appealed to district and appellate courts;
- Reviews new exemption and grievance applications to determine accuracy; contacts applicants to obtain missing information;
- Oversees legal filing procedures, including pre and post-hearing submission and processing of evidence;
- Assists parties where appropriate with matters such as subpoenaing witnesses;
- Provides general office support where necessary;
- Performs other duties as directed by the General Counsel.

The Legal Assistant's contributions to the management of appeals would result in:

- Faster and more efficient processing of tax appeals
- Increased compliance with statutory deadlines
- Improved accessibility to Board services
- Improved quality of services
- Improved confidence in the tax appeal system
- A more balanced distribution of work for administrative and legal staff
- Greater job satisfaction and increased retention of current staff

By funding this position, the agency can ensure its case management processes will operate smoothly and efficiently, the workload is better distributed among its administrative and legal staff members, and quality service is provided to all stakeholders. Creation of this position aligns with the Board's mission of maintaining steady, consistent, and manageable case flow by hearing cases as soon as practical, issuing quality written decisions, and fostering a culture of professionalism for the Board and its operations.

Administrative Assistant

From the time an appeal is received by the Board until the file is closed and archived, it must be touched multiple times by many individuals, who each interact with that file in unique and necessary processes. While these processes may, to some extent, be automated or

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streamlined with installation of the Board's new content management system, the Board does not anticipate that system will become operational until the fall of 2026. Further, it will take time for staff to be trained on the new system, to hone new processes, and to realize the system's full operational capabilities.

To demonstrate the complexity of the Board's administrative processes, consider that the Board received 8,390 total filings in FY 2025. Each filing necessitates at least eight, if not 12 or more, different administrative processes before that file can be closed:

- Receipt of document/file/appeal/other;
- Review for quality control;
- Scan into electronic system;
- Collect/process filing fee;
- Deposit filing fee;
- Docket matter;
- Schedule matter for hearing;
- Manage filed motions;
- Receive and store evidence pre-hearing; record evidence and archive post-hearing;
- Process Board orders and decisions;
- Service of orders and decisions by email or mail;
- Archive closed files.

Each of these individual processes could result in several more sub-processes or could require multiple individual steps to completion or multiple conversations with taxpayers, taxpayer representatives or taxing entities before the issue can be resolved. At a minimum there were **67,120 distinct administrative processes** that would have taken place to process the appeals filed in FY 2025, not including the time required to field thousands of phone calls, emails, and letters. All of those individual processes were handled by the Board's 7 approved FTE administrative positions.

Handling the Board's heavy case load with such a slim administrative staff is challenging at the best of times; the months where there are heavier influxes of appeals (such as during the small claims season) are particularly problematic. Staff absences for illness, training, or vacation are to be expected but add another layer of hardship for all staff. The difficulties encountered by our administrative staff result in docketing and scheduling backlogs, compliance risks, staff burnout, and inefficiency as staff members try to cover multiple positions. Continued inability to address the Board's administrative staffing needs will result in continued delays in the processing of appeals, lower quality of service to our stakeholders, additional taxpayer and taxing entity complaints, and staff attrition.

The Board proposes a new FTE Senior Administrative Assistant (floater) who would be supervised directly by the Board Secretary. Unlike the Board's current administrative staff,

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this individual would not be assigned to one specific task, but would be cross-trained as to each phase of the Board's case-management process. This cross-training would allow the individual hired to "float" to areas where greater assistance is needed due to employee absence or seasonal increases/decreases in workload. With an understanding of each position as well as how those positions work together, the new Administrative Assistant can:

- Assist as needed during times of heavy influx of appeals;
- Cover for absent staff members;
- Assist with training new staff or cross-training existing staff.

Current administrative staff will be able to work more efficiently and with less disruption in their own areas of expertise. Morale will increase among all administrative staff as they will have additional assistance to manage a heavy workload.

The Administrative Assistant's contributions to the handling of the workload and coverage of absent staff will result in:

- A more balanced distribution of work for all administrative staff;
- Greater job satisfaction and increased retention of current staff;
- Faster and more efficient processing of tax appeals;
- Increased compliance with statutory deadlines;
- Improved accessibility to Board services;
- Improved quality of services;
- Improved public confidence in the tax appeal system.

By funding this position, the agency can ensure administrative processes continue to operate smoothly during periods of high volume and during employee absences. This role would help ensure compliance with statutory deadlines and thereby strengthen public trust in a fair and efficient appeal process. Creation of this position aligns with the Board's mission of maintaining a steady, consistent, and manageable case flow by hearing cases as soon as practical, issuing timely written decisions, and ensuring accessibility to the Agency's services.

Taxpayer Advocate

A majority of the Board's single-family residential appeals are filed by self-represented taxpayers; even in commercial cases many taxpayers elect to pursue the appeal on their own. While the Board is actively trying to increase the information available to non-represented parties on its new website, the fact remains that these individuals can be at a disadvantage in the appeal process, or can face substantial frustration in trying to navigate an unfamiliar and sometimes complex process. Because the Board must maintain its neutrality and cannot

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provide legal advice to any party, the Board is limited in the type of advice that it can give to non-represented parties. Moreover, the Board with its current staff and case load has limited resources available to render substantial assistance to any specific non-represented party.

The Board therefore proposes creation of a new FTE “Taxpayer Advocate” position for a licensed attorney; ideally one with experience in administrative law, taxation, and/or appraisal theory. This individual would report to the Board’s General Counsel for purposes of case assignments, workload monitoring, and general supervisory responsibilities; however, this individual would need to be screened from many of the Board’s case management and decision-making duties to preserve the Board’s impartiality. The Taxpayer Advocate’s role would be to work directly with self-represented taxpayers and assist those taxpayers with navigation of the property tax appeal process. Such assistance could include:

- advice regarding filing requirements, deadlines, or Board procedures;
- advice concerning the types of information and documentation a taxpayer could provide as evidence;
- assistance understanding appraisal theories or techniques; assistance with obtaining or preparing legal documentation;
- acting as a liaison between a self-represented taxpayer and the Board.

Because this position description as written requires the advocate to give either legal advice or assistance close to legal advice, it would be imperative that the individual hired for this position have a strong understanding of property tax law and excellent research skills and that this individual is self-motivated and skilled with time management. An adequate salary would be necessary to recruit and retain a qualified candidate.

This position has been lightly modeled on the Taxpayer Advocate position within the Department of Revenue as well as upon the Pro Se Law Clerk position within the federal courts, although it is not identical to either position. Because it is an entirely new position with little precedent, the Board notes that it could take time to fine-tune the position to determine how best to serve taxpayers while remaining mindful of the Board’s mandate to serve as an impartial arbiter of tax disputes.

By funding this position, the agency could expand the services and attention provided to pro se taxpayers. Creation of this position would align with the Board’s mission of providing a fair and transparent tax appeal process and ensuring accessibility to the agency services for all stakeholders.

The Board notes that there is likely more than one way to create this type of position, such as including it within another agency or establishing a legal clinic for taxpayer assistance at one or both of the state’s law schools. While the Board could participate in those endeavors, those are not within the Board’s control and, particularly with the legal clinic, would require

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participation and coordination from many stakeholders such as the law schools, Legislature, Governor's Officer, Attorney Admissions, Department of Revenue, Attorney General's Office, and others. The Board has included the position within its FY2026-2027 Budget in order to give the Governor's Office and Legislature an overview of what this position might look like and what it would take to fund the position within the Agency.

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ENHANCEMENT CHANGE PACKAGE FOR FY 2027

As needs identified in the Narrative above are ongoing and the basis for the increase remains the same from year to year, the Board requests an Enhancement Change Package for FY 2027 as follows:

- a) Salary Adjustments - \$33,603 (\$18,482 SGF; \$15,121 FF)*
- b) Legal Assistant - \$50,385 (\$27,711 SGF; \$22,674 FF)*
- c) Administrative Assistant - \$53,878 (\$29,632 SGF; \$24,246 FF)*
- d) Taxpayer Advocate - \$103,695 (\$57,032 SGF; \$46,663 FF)*

TOTAL COST ***\$ 241,651***

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CURRENT YEAR AND BUDGET YEAR INFORMATION

Expenditure Justification: Object Codes 5100-5190—Salaries and Wages

Salaries and wages constitute approximately 82 percent of the agency budget. By statute, the Board member positions, including the Chief Hearings Officer, are tied to the statutory level of compensation for state district court judges. See K.S.A. § 74-2434. The Board continues to assess job duties, and employees are cross trained to promote workforce versatility. Expenditures under this account include funding 16 FTE positions.

Actual Expenditures FY 2025: \$ 1,803,985

Current Year Estimate FY 2026 \$ 2,138,690

FY 2026 Supplemental Change Package: None

Budget Year FY 2027: \$2,151,916. This amount does *not* include the FY2027 enhancement package for three additional positions and salary increases for the current attorney positions. The total with the \$241,561 enhancement would be \$2,380,251.

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Expenditure Justification: Object Codes 52000-52900—Contractual Services

These object codes contain expenditure funding for office rent and state building operational surcharges; phone and data service and surcharges for services provided by OITS; cellular phones for certain staff; copier/scanning machine lease payments; computer and software rental charges; small claims hearing officer pay and reimbursement of expenses; statutorily required education and training; temporary staff wages; postage; and annual software support, maintenance, and license renewals for the Board's case management and content management systems as well as other necessary software licenses such as Adobe Pro and Zoom.gov.

Actual Expenditures FY 2025: \$368,812

Current Year Estimate FY 2026: \$469,996

FY 2026 Supplemental Change Package: None

Budget Year FY 2027: \$480,836

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Expenditure Justification: Object Codes 53000-53900—Commodities

These object codes contain expenditures for computer system parts and materials; office and data processing supplies; stationary and other miscellaneous items; legal research resources; and maintenance kits for printers.

Actual Expenditures FY 2025: \$8,501

Current Year Estimate FY 2026: \$21,861

FY 2026 Supplemental Change Package: None

Budget Year FY 2027: \$22,501

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Expenditure Justification: Object Codes 54000—Capital Outlay

This object code reflects expenditures for office equipment and office furniture; microcomputer and information processing equipment; and software purchases.

Actual Expenditures FY 2025: \$132,866. This amount includes expenditures for upgrades to the Board's IT infrastructure system and software licenses necessary to support the Board's case management and content management systems. It also includes the expense of replacing several staff desk chairs that had not been replaced in more than 15 years.

Current Year Estimate FY 2026: \$1,200

FY 2026 Supplemental Change Package: None

Budget Year FY 2027: \$12,022