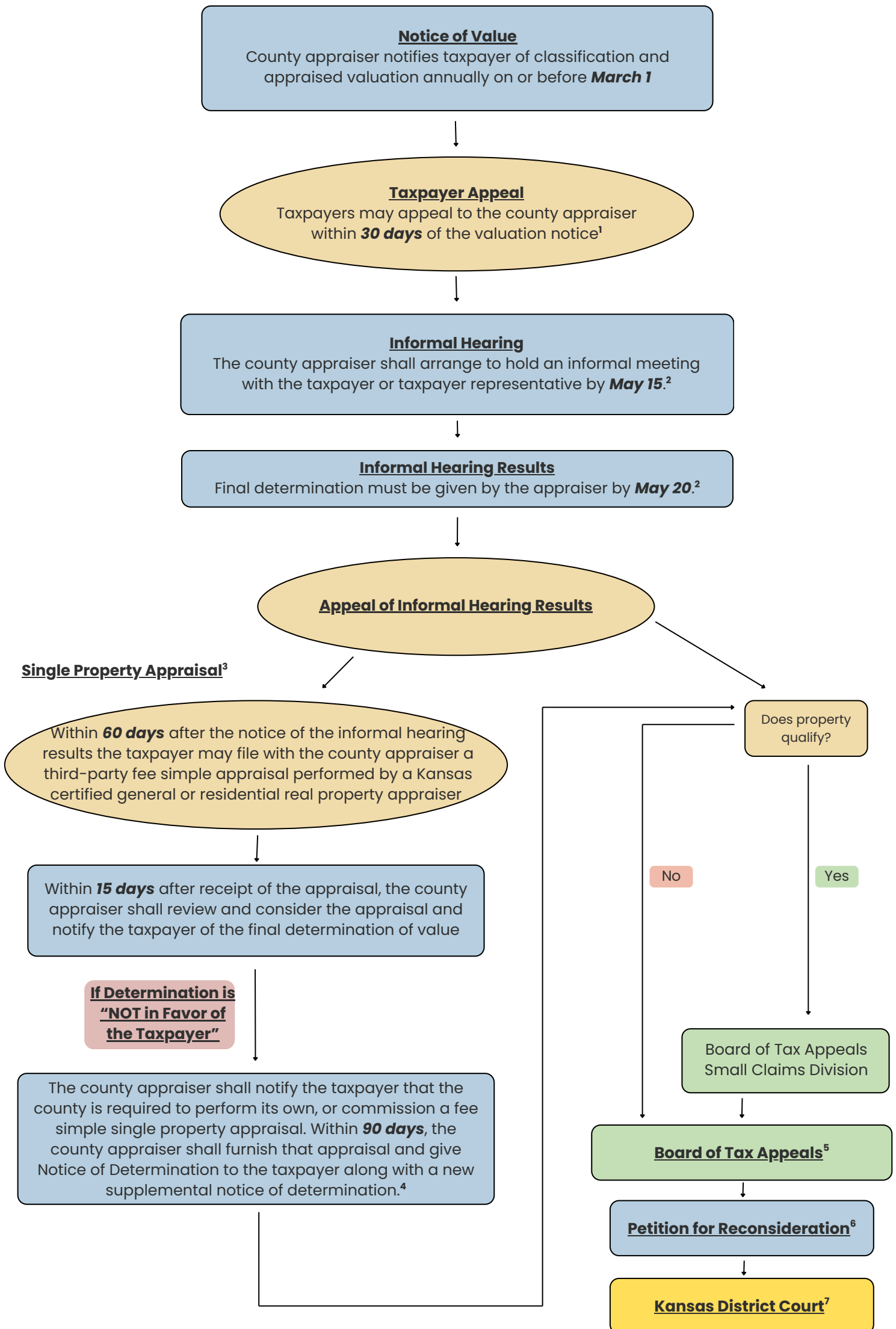


# Equalization Appeal Process for Real Property



## Footnotes

<sup>1</sup> Appeal must be filed within 30 days of mailing date of notice of value [K.S.A. 79-1448]

<sup>2</sup> Informal hearings must be held by May 15 and results mailed by May 20 [K.S.A. 79-1448]

<sup>3</sup> Alternate single property appraisal appeal track [K.S.A. 79-1496]

<sup>4</sup> Within 30 days of the supplemental notice of final value mailing date, taxpayer may appeal to BOTA [K.S.A. 79-1496]

<sup>5</sup> Appeal must be filed within 30 days [K.S.A. 79-2438]

<sup>6</sup> Petition for Reconsideration must be filed with BOTA within 15 days [K.S.A. 74-2426, 77-529, and 77-601 et seq.]

<sup>7</sup> Judicial Review of BOTA decision must be filed with the District Court within 30 days [K.S.A. 77-601 et. Seq.]