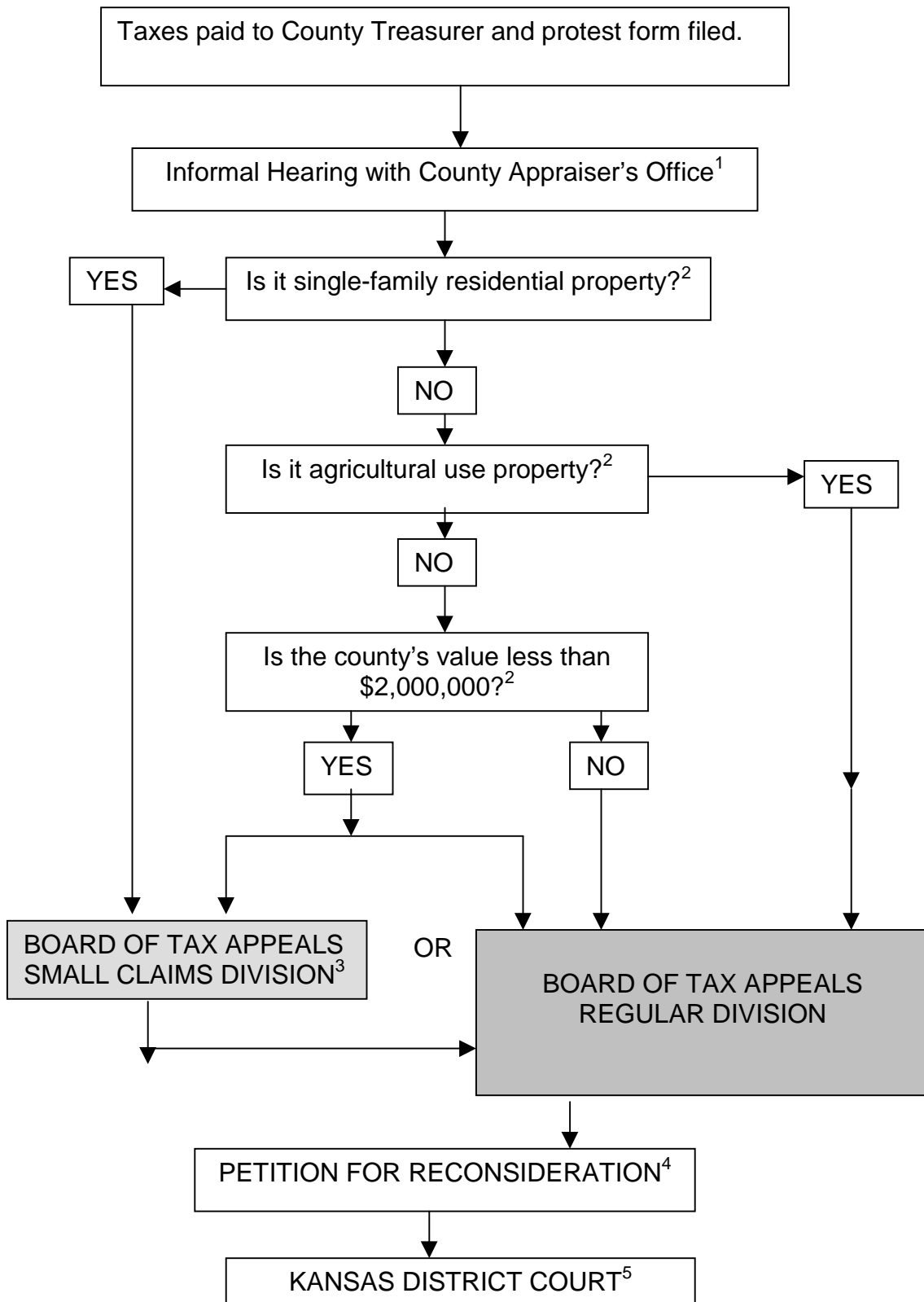


PAYMENT OF AD VALOREM TAXES UNDER PROTEST
(Pursuant to K.S.A. 79-2005)



¹ Appeal from Informal Hearing results must be filed within 30 days [K.S.A. 79-2005]

² Small Claims Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f]

³ Hearings in Small Claims Division are held in county where taxpayer resides or an adjacent county. An appeal from Small Claims Division to BOTA must be filed within 30 days [K.S.A. 74-2438]

⁴ Petition for reconsideration must be filed with BOTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]

⁵ Judicial Review of BOTA decision must be filed with the District Court within 30 days [K.S.A. 77-601 et seq.]