

**BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS**

**REVENUE NEUTRAL COMPLAINT**

(K.S.A. 2021 Supp. 79-2988, as amended by Sen. Sub. for HB No. 2239)

COMPLAINANT:

\_\_\_\_\_  
Complainant Name (Taxpayer)

\_\_\_\_\_  
Complainant Address (Street or Box No.)

\_\_\_\_\_  
City State Zip

Complainant Phone #:(\_\_\_\_)\_\_\_\_\_

Complainant E-mail:\_\_\_\_\_

(For State of Kansas use only)
DOCKET NO. _____-RN

ATTORNEY OR REPRESENTATIVE: (If applicable)\*

\_\_\_\_\_  
Representative Name Title

\_\_\_\_\_  
Representative Address

\_\_\_\_\_  
City State Zip

Atty/Rep Phone #:(\_\_\_\_)\_\_\_\_\_

Representative E-mail:\_\_\_\_\_

\*Note: If you are represented by an attorney or other individual, you must provide the Board with either an Entry of Appearance or a current Declaration of Representative form approved by the Board of Tax Appeals.

Taxing Subdivision Making the Levy that is the Subject of the Complaint:\_\_\_\_\_

Year at issue: \_\_\_\_\_

Pursuant to K.S.A. 79-2988(c)(2), as amended, please detail the facts that you believe show that the governing body of your taxing subdivision did not comply with the provisions of K.S.A. 79-2988(b) and that a reduction or refund of taxes is appropriate. Attach additional pages if necessary:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**VERIFICATION**

I, \_\_\_\_\_, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

\_\_\_\_\_  
Signature of Complainant

\_\_\_\_\_  
Printed Name and Title

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ )

This instrument was acknowledged before me on \_\_\_\_\_ by \_\_\_\_\_.

Seal

\_\_\_\_\_  
Signature of Notary Public

My appointment expires: \_\_\_\_\_

**CERTIFICATE OF SERVICE**

I, \_\_\_\_\_, do hereby certify that I provided a copy of the foregoing Revenue Neutral Complaint to the governing body of the taxing subdivision making the levy that is the subject of this Complaint in the following manner:

Date of Service: \_\_\_\_\_

Type of Service: \_\_\_\_\_ (US Mail) \_\_\_\_\_ (Email)

\_\_\_\_\_ (Other – Please Explain)

Governing Body served: \_\_\_\_\_

**REVENUE NEUTRAL COMPLAINT  
INSTRUCTIONS**

1. Complete the Revenue Neutral Complaint Form, including the Verification and Certificate of Service, and file it with the Board of Tax Appeals. The Complaint Form may be filed by personal delivery to the Board's office, by mailing it to the Board's address at 700 SW Harrison Street, Suite 1022, Eisenhower State Office Building, Topeka, KS, 66603, by emailing a copy to the Board at [BOTA.MailDesk@ks.gov](mailto:BOTA.MailDesk@ks.gov), or by faxing a copy to the Board at (785) 296-6690.
2. Pursuant to K.S.A. 79-2988(c)(2), you must provide a copy of the Complaint Form to the governing body of the taxing subdivision making the levy that is the subject of your Complaint.
3. The Complaint is deemed filed when actually received and file-stamped by the Board's secretary or the secretary's designee, and the action is deemed to have commenced on that date.
4. Once the Complaint is filed the matter will be assigned a docket number and set for status conference or hearing as the Board deems appropriate.
5. For the Board's rules of practice and procedure and information concerning the discovery and hearing process, visit [www.kansas.gov/bota/](http://www.kansas.gov/bota/) or contact the Board at (785) 296-2388.