

SYUA 0004

BEFORE THE COURT OF TAX APPEALS  
STATE OF KANSAS

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BUTLER COUNTY APPRAISER

IN THE MATTER OF THE PROTEST  
OF SYCAMORE TOWNSHIP FOR  
THE YEAR 2007 IN BUTLER  
COUNTY, KANSAS

Docket No. 2008-7534-PR

ORDER

Now the above-captioned matter comes on for consideration and decision by the Court of Tax Appeals of the State of Kansas. The Court conducted a hearing in this matter on November 10, 2008. The Taxpayer, Sycamore Township, appeared by Travis Griffin, Trustee, Garry Hoy, Treasurer, and Leonard Stalnaker, Clerk. The County appeared by Norman Manley, County Counselor; and Leann Armstrong, Real Estate Supervisor. The Court admitted County Exhibit #1.

After considering all of the evidence and arguments presented, the Court finds and concludes as follows:

The Court has jurisdiction of the subject matter and the parties, as a tax protest has been properly and timely filed pursuant to 2008 Kan. Sess. Laws, ch 109, § 103 (amending K.S.A. 2007 Supp. 79-2005).

The subject matter of this tax protest is as follows:

Real estate and improvements known as  
known as Parcel ID # 008-026-24-0-00-00-002.00-0.

The Taxpayer asserts that the subject property is utilized as Fox Lake. The Fox Lake Club has cabins on a portion of the lake. The Taxpayer asserts that the subject property should be classified as agricultural use, since the remainder of the lake is used as a water source for the cattle in the adjacent pasture. The Taxpayer asserts that the classification was changed to Other for tax year 2007.

The County asserts that prior to tax year 2007, the subject property was classified as vacant with a 95% influence factor being applied. For tax year 2007, the County reclassified the property due to a lease with the Fox Lake Club saying the lake is being leased for recreational purposes.

K.S.A. 79-1476 defines "land devoted to agricultural use". Pursuant to K.S.A. 79-1476 land devoted to agricultural use is "land, . . . which is devoted to the

production of plants, animals or horticultural products. . .” The statute goes on to state that “[l]and devoted to agricultural use shall not include those lands which are used for recreational purposes . . .”

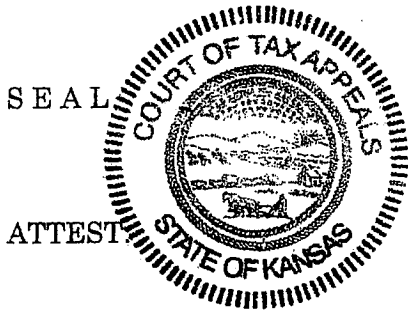
The Court finds that the subject property is not devoted to agricultural use as defined in K.S.A. 79-1476. The Court finds that since the lake is being leased to the Fox Lake Club for recreational purposes, the property is not devoted to agricultural uses. The Court concludes that the classification of the property as Other for tax year 2007 is appropriate.

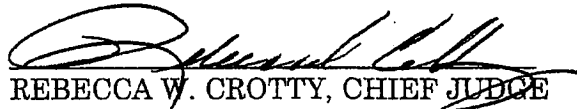
IT IS THEREFORE ORDERED that the classification of the property shall be Other for tax year 2007.

Any party to this action who is aggrieved by this decision may file a written petition for reconsideration with this Court as provided in 2008 Kan. Sess. Laws, ch 109, § 72 (amending K.S.A. 2007 Supp. 77-529). The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Court's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to: Secretary, Court of Tax Appeals, Docking State Office Building, Suite 451, 915 SW Harrison St., Topeka, KS 66612-1505. A copy of the petition, together with any accompanying documents, shall be mailed to all parties at the same time the petition is mailed to the Court. Failure to notify the opposing party shall render any subsequent order voidable. The written petition must be received by the Court within fifteen (15) days of the certification date of this order (allowing an additional three days for mailing pursuant to statute). If at 5:00 pm on the last day of the specified period the Court has not received a written petition for reconsideration of this order, no further appeal will be available.

IT IS SO ORDERED

THE KANSAS COURT OF TAX APPEALS



  
REBECCA W. CROTTY, CHIEF JUDGE

  
J. FRED KUBIK, JUDGE

  
BRUCE F. LARKIN, JUDGE

  
JOELENE R. ALLEN, SECRETARY

CERTIFICATION

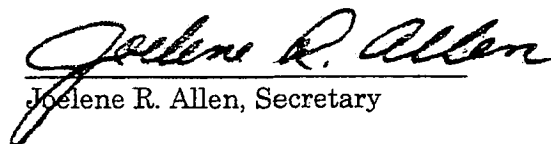
I, Joeline R. Allen, Secretary of the Court of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2008-7534-PR and any attachments thereto, was placed in the United States Mail, on this 8th day of January, 2009, addressed to:

Travis Griffin, Trustee  
Sycamore Township  
12299 NE Price Rd  
Cassoday, KS 66842

Elysa Lovelady, Butler County Appraiser  
Butler Co Courthouse  
205 W Central  
El Dorado KS 67042

Norman Manley, Butler County Counselor  
Davis and Manley  
116 N Star St  
El Dorado KS 67042

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.

  
Joeline R. Allen, Secretary