

## MEMORANDUM

**TO:** County Appraisers  
**FROM:** Vicki Lignitz, Abstract Section  
**SUBJECT:** Economic Development/Industrial Revenue Bond Entity Guidelines/Checklist  
**DATE:** July 29, 2013

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Procedural guidelines and checklist have been developed to assist the county appraiser and staff when reviewing the economic development and/ or industrial revenue bond applications submitted to the county appraiser for filing with the court of tax appeals (COTA).

K.S.A. 79-213 and amendments thereto, require the county appraiser to review each application and recommend by answering a series of questions whether the relief sought should be granted or denied before submitting the application and supporting documentation to the court of tax appeals.

Item #4 on either the economic development checklist or industrial revenue bond checklist is for completion upon receipt of the exemption order from COTA. This identifies the bond monies at issue for real and/or personal property and the exemption period granted.

The Annual Claim for Exemption from Taxation form was revised in March 2013 replacing Board of Tax Appeals (BOTA) with Kansas Court of Tax Appeals (COTA). For those who use mail merge and would like the file in MS Word, please let me know so I can send it to you.

The Guidelines/Checklist for EDX/IRBX entities and Annual Claim form are attached with this memo.

Please do not hesitate to contact me at 785.296.3225 if you have any questions.