

## MEMORANDUM

FROM: Board of Tax Appeals

DATE: April 29, 2002

RE: Tax Representatives and Agents

1. Effective January 1, 2000, tax representatives and agents are not allowed to sign on behalf of taxpayers/owners pleadings filed with the Regular Division of the Board. Pleadings include appeals, applications, stipulations, dismissals, motions, briefs, proposed findings of fact and conclusions of law, or any other similar documents.

Pleadings must be signed by the taxpayer/owner or an attorney licensed to practice law in the State of Kansas. This is in compliance with Kansas Supreme Court decisions concerning the unauthorized practice of law, the Kansas Administrative Procedure Act (KAPA), Attorney General Opinion 93-100, and Regulations of the Board. **Appeals and applications that are not signed by the taxpayer/owner or an attorney will be considered to not be a complete and valid filing. The Board will contact the tax representative or agent and request that the taxpayer/owner or an attorney sign the pleading and return it to the Board within ten business days. Failure to comply with the request will result in a default order dismissing the appeal.**

Tax representatives and other agents who appear before the Regular Division of the Board will be allowed, if there is a current and complete declaration of representative form on file with the Board, to:

- a. File appeals, applications, dismissals and stipulations as long as such documents are the original documents and are signed by the taxpayer/owner or an attorney licensed to practice law in Kansas;
- b. appear at hearings as a witness for the taxpayer/owner without the taxpayer/owner or counsel being present, subject to the rules of evidence on qualification of expert and fact witnesses; and
- c. summarize his or her testimony and evidence.

Tax representatives and other agents will not be allowed to:

- a. Sign pleadings on behalf of taxpayers/owners;
- b. cross-examine witnesses;
- c. object to evidence;
- d. call witnesses;
- e. sign and file other types of pleadings not listed above;
- f. make legal arguments;
- g. submit his or her evidence to the Board for review; and

h. any other functions which may be construed as the practice of law.

2. Pursuant to K.S.A. 77-531, the Board is required to provide to the party and the party's attorney of record, if any, copies of any orders or notices. Therefore, all appeals or applications filed with the Board must include an address for the taxpayer/owner. **Appeals and applications that do not include the taxpayers/owners address will be considered to not be a complete filing. The Board will contact the tax representative or agent and request that the taxpayer's/owner's address be provided within ten business days. Failure to provide the address will result in a default order dismissing the appeal.**

It is noted that a Trustee is a person appointed or required by law to execute a trust. Therefore, if a representative or agent is a Trustee, all correspondence will be mailed to that representative or agent as representative of the trust. Therefore, no additional address is needed in such a case.

3. In all matters before the Board, whether it is in the Small Claims Division or the Regular Division, where there is a representative or agent involved, there must be a current and complete Declaration of Representative form on file. If there is not such a form on file, all correspondence from this Board will be sent to the taxpayer/owner and not the representative or agent.

4. The Board's Web site has all of the current forms, including the Declaration of Representative form, used in filing matters with the Board. The Board's Web site can be found at [www.ink.org/public/bota](http://www.ink.org/public/bota).

5. All appeal and application forms are to be completed in their entirety, including the taxpayer's/owner's estimate of value on equalization and protest appeals. The Board understands that there is a reluctance to include an estimate of value because in the past the Board has not allowed taxpayers/owners to amend their estimates of value. However, the current Board recognizes that pleadings may be amended at any time. Therefore, the current Board will allow taxpayers/owners to amend their estimates of value. An estimate of value assists the Board in determining how far apart the parties are, whether settlement may be possible, whether a status conference is necessary, and how much time needs to be allocated for a hearing.