

Rule 9.03

TAX APPEAL CASE

- (a) **Petition.** When an appeal is taken from the board of tax appeals to the Court of Appeals under K.S.A. 74-2426, the appellant must file with the clerk of the appellate courts a petition for judicial review in compliance with K.S.A. 77-614. The petition for judicial review must be:
 - (1) accompanied by certified copies of the order of the board of tax appeals, the petition for reconsideration, and the board of tax appeals order on the petition for reconsideration;
 - (2) accompanied by the docket fee, any applicable surcharge, and the docketing statement required by Rule 2.04; and
 - (3) served in compliance with K.S.A. 77-613 through 77-615.
- (b) **Statutory Bond.** When an appeal under K.S.A. 74-2426 relates to excise, income, or estate taxes—and the appellant is not the director of taxation—the statutory bond required by K.S.A. 74-2426(d) must accompany the petition for judicial review and be filed with the clerk of the appellate courts. Unless a bond for a lesser amount is requested, the bond must be in the amount of 125% of the tax assessed and must be approved by the clerk. Appellant may request a bond in a lesser amount by filing with the petition for judicial review a motion under Rule 5.01 in lieu of the bond. The appropriate bond then must be filed no later than 14 days after entry of the order granting or denying the motion.
- (c) **Record and Transcript Requests.** No later than 14 days after the filing of a petition for judicial review under subsection (a), the appellant must:
 - (1) request in writing that the board of tax appeals certify the record of the proceedings;
 - (2) if a hearing before the board was recorded, request a transcript; and
 - (3) file copies of the requests for transcript and certification of the record with the clerk of the appellate courts and serve copies on all other parties at the time the requests are filed with the board of tax appeals.
- (d) **Transcript Preparation; Advance Payment.** The transcript must be prepared and advance payment made under Rule 3.03.
- (e) **Transmission.** On completion of the transcript, if any, the board of tax appeals promptly must transmit the record to the clerk of the appellate courts and send notice of the transmission—with a copy of the table of contents of the record—to the parties.

- (f) **Appellant's Brief.** The brief of the appellant must be filed no later than 30 days after the date the record is transmitted to the appellate courts.
- (g) **Rules Relating to Appellate Practice Apply.** The rules relating to appellate practice govern all other proceedings and matters in an appeal under K.S.A. 74-2426 not provided for in this rule.

[**History:** New rule effective January 18, 1984; Am. effective February 8, 1994; Am. (c) effective July 1, 1997; Am. (b) effective March 21, 2008; Am. effective July 7, 2008; Am. (b) and (c) effective July 1, 2010; Restyled rule and amended effective July 1, 2012; Am. effective July 1, 2014.]