









**8. Can another person attend hearings on my behalf?**

Someone else may attend the informal meeting with the county appraiser, however if the person representing you is not an attorney, you should first complete a Declaration of Representative form provided by the county appraiser.

At a BOTA Small Claims Division hearing, a taxpayer may appear personally or may be represented by an attorney, a certified public accountant, a certified general appraiser, a tax representative or agent, a member of the taxpayer's immediate family or an authorized employee. If a representative appears without the taxpayer, the representative should have a completed Declaration of Representative form. Please contact BOTA for more detailed information.

At a full BOTA hearing a taxpayer may appear in person or by one of the representatives listed above, however a Declaration of Representative form must be completed and, if the representative is not an attorney, they will not be allowed to question witnesses. Please contact BOTA for more detailed information.

**9. If I bought this property last year, shouldn't the value be the same as what I paid for it?**

Your property will not necessarily be valued at its recent purchase price. One sale by itself does not determine market value, although it is generally given a great deal of weight. The county appraiser must first determine whether the sale price reflects the market. That is, whether the sale price is the result of an arm's length transaction between a knowledgeable, willing seller and buyer. The sale is then considered along with sales of similar properties. Market conditions sometimes change between the time a property is purchased and its appraisal date (January 1).

**10. How do I get more information on BOTA rules and procedures?**

Contact BOTA by calling (785) 296-2388 or visiting their website at [www.kansas.gov/bota](http://www.kansas.gov/bota).