BOARD OF TAX APPEALS

Budget Committee Report

KLRD Analyst: Kleespie
KLRD Summary: Vol. 1, Pg. 161
DOB Analyst: Tomb
GBR Analysis: Vol. 2, Pg. 124

Executive Summary

Summary of Total Expenditures, FY 2023 – FY 2027	SGF	All Other Funds	Total	FTE Positions
FY 2023 Actual	$ 956,163	$ 1,204,421	$ 2,160,584	16.0
FY 2024 Actual	1,020,986	1,176,394	2,197,380	16.0
FY 2025 Actual	1,381,103	1,267,472	2,648,575	16.0
FY 2026				
Approved, with Reappropriations	$ 1,515,365	$ 1,116,382	$ 2,631,747	16.0
Agency Revised Estimate	1,515,365	1,233,543	2,748,908	16.0
Special Committee on the State Budget	1,508,458	1,233,543	2,742,001	16.0
House Committee of the Whole	1,508,458	1,233,543	2,742,001	16.0
Senate Committee of the Whole	1,515,365	1,233,543	2,748,908	16.0
Legislative Approved	1,508,123	1,233,543	2,741,666	16.0
Governor's Recommendation	1,515,365	1,233,543	2,748,908	16.0
FY 2027				
FY 2026 Approved, without Reappropriations	$ 1,508,562	$ 1,116,382	$ 2,624,944	16.0
Agency Request	1,649,257	1,259,579	2,908,836	19.0
Special Committee on the State Budget	1,516,400	1,150,875	2,667,275	16.0
House Committee of the Whole	1,573,743	1,197,795	2,771,538	18.0
Senate Committee of the Whole	1,516,400	1,150,875	2,667,275	16.0
Legislative Approved	1,499,658	1,155,787	2,655,445	16.0
Governor's Recommendation	1,516,400	1,150,875	2,667,275	16.0

The mission of the Board of Tax Appeals (BOTA) is to resolve disputes between taxpayers and taxing authorities promptly and impartially and to help maintain public confidence in the state and local tax systems. BOTA is the highest administrative tribunal to hear cases involving ad valorem (property), income, sales, compensating use, and inheritance taxes, along with other matters involving taxation by state and local authorities. BOTA is an independent tax tribunal unaffiliated with the Kansas Department of Revenue or any other taxing authority.

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FY 2026

Summary of Legislative Recommendations, FY 2026

	SGF	All Other Funds	Total	FTE Positions
Approved, with Reappropriations	**$ 1,515,365**	**$ 1,116,382**	**$ 2,631,747**	**16.0**
Agency Revised Estimate	**1,515,365**	**1,233,543**	**2,748,908**	**16.0**
Special Committee on the State Budget (SBC)				
Change from Agency Revised Estimate	*$ (6,907)*	*$ -*	*$ (6,907)*	-
TOTAL – Special Committee	**$ 1,508,458**	**$ 1,233,543**	**$ 2,742,001**	**16.0**
House Committees				
General Government Budget	$ -	$ -	$ -	-
Appropriations	-	-	-	-
Committee of the Whole	-	-	-	-
Subtotal – House Change from SBC	*$ -*	*$ -*	*$ -*	-
TOTAL – Current House Position	**$ 1,508,458**	**$ 1,233,543**	**$ 2,742,001**	**16.0**
Senate Committees				
Assessment and Taxation	$ 6,907	$ -	$ 6,907	-
Ways and Means	-	-	-	-
Committee of the Whole	-	-	-	-
Subtotal – Senate Change from SBC	*$ 6,907*	*$ -*	*$ 6,907*	-
TOTAL – Current Senate Position	**$ 1,515,365**	**$ 1,233,543**	**$ 2,748,908**	**16.0**
Legislative Approved				
Conference Committee	$ 6,907	$ -	$ 6,907	-
Governor's Vetoes	-	-	-	-
Veto Overrides	-	-	-	-
Certifications	(7,242)	-	(7,242)	-
Subtotal – Approved Change from SBC	*$ (335)*	*$ -*	*$ (335)*	-
GRAND TOTAL – Final Approved	**$ 1,508,123**	**$ 1,233,543**	**$ 2,741,666**	**16.0**

Agency

The **agency** submits a revised estimate of $2.7 million, including $1.5 million SGF, in expenditures and 16.0 FTE positions in FY 2026. This represents an increase of $123,964, or 4.7 percent above the amount approved by the 2025 legislature, largely due to the following items:

- **SGF Reappropriation ($6,907 SGF)**: The agency reappropriated $6,907 in unspent SGF funds from FY 2025 to FY 2026.
- **BOTA Modernization ($117,161 ARPA)**: This balance is the remainder of ARPA funding from FY 2025. The agency indicates it intends to use those funds for additional one-time investments in hardware and software upgrades, database management, form overhaul and updating, and staff training not fully covered by the prior expenditures.

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Special Committee on the State Budget

The **Special Committee** concurs with the agency's revised estimate with the following adjustment:

1. Delete $6,907 SGF in unspent operating funds in FY 2026..

House Committees

House Committee on General Government Budget

The **House Budget Committee** concurs with the Special Committee's recommendation in FY 2026.

House Committee on Appropriations

The **House Committee** concurs with the House Budget Committee's recommendation in FY 2026.

House Committee of the Whole

The **House Committee of the Whole** concurs with the Committee's recommendation in FY 2026.

Senate Committees

Senate Committee on Assessment and Taxation

The **Senate Committee on Assessment and Taxation** concurs with the Special Committee's recommendation with the following adjustment:

1. Add $6,907, all SGF, in unspent operating funds in FY 2026.

Senate Committee on Way and Means

The **Senate Committee** concurs with the Senate Committee on Assessment and Taxation's recommendation in FY 2026.

Senate Committee of the Whole

The **Senate Committee of the Whole** concurs with the Committee's recommendation in FY 2026.

Conference Committee

The **Conference Committee** concurs with the Committee's recommendation with the following adjustments:

1. Add $6,907 SGF in unspent operating funds in FY 2026.

Legislative Approved

HB 2513 authorized the following statewide adjustments which were certified following the conclusion of the 2026 Session:

1. Delete $7,242 SGF to eliminate funding for positions which have been vacant for at least 60 calendar days in FY 2026.

FY 2027

Summary of Legislative Recommendations, FY 2027							
		SGF		All Other Funds		Total	FTE Positions
FY 2026 Approved, without Reappropriations	**$**	**1,508,562**	**$**	**1,116,382**	**$**	**2,624,944**	**16.0**
Agency Request		**1,649,257**		**1,259,579**		**2,908,836**	**19.0**
Special Committee on the State Budget (SBC)							
Change from Agency Request	*$*	*(132,857)*	*$*	*(108,704)*	*$*	*(241,561)*	*(3.0)*
TOTAL – Special Committee	**$**	**1,516,400**	**$**	**1,150,875**	**$**	**2,667,275**	**16.0**
House Committees							
General Government Budget	$	57,343	$	46,920	$	104,263	2.0
Appropriations		-		-		-	-
Committee of the Whole		-		-		-	-
Subtotal – House Change from SBC	*$*	*57,343*	*$*	*46,920*	*$*	*104,263*	*2.0*
TOTAL – Current House Position	**$**	**1,573,743**	**$**	**1,197,795**	**$**	**2,771,538**	**18.0**
Senate Committees							
Assessment and Taxation	$	-	$	-	$	-	-
Ways and Means		-		-		-	-
Committee of the Whole		-		-		-	-
Subtotal – Senate Change from SBC	*$*	*-*	*$*	*-*	*$*	*-*	*-*
TOTAL – Current Senate Position	**$**	**1,516,400**	**$**	**1,150,875**	**$**	**2,667,275**	**16.0**
Legislative Approved							
Conference Committee	$	-	$	-	$	-	-
Governor's Vetoes		-		-		-	-
Veto Overrides		-		-		-	-
Certifications		(16,742)		4,912		(11,830)	-
Subtotal – Approved Change from SBC	*$*	*(16,742)*	*$*	*4,912*	*$*	*(11,830)*	*-*
GRAND TOTAL – Final Approved	**$**	**1,499,658**	**$**	**1,155,787**	**$**	**2,655,445**	**16.0**

Agency

The **agency** requests $2.9 million, including $1.6 million SGF, in expenditures, and 19.0 FTE positions for FY 2027. This represents an increase of $283,891, or 10.8 percent above the amount approved by the 2025 legislature.

The request includes two enhancement requests:

- $207,958, including $114,375 SGF, to hire 3.0 additional FTE positions for **Legal Assistant**, **Administrative Assistance**, and **Taxpayer Advocate**.
- $33,603, including $18,482 SGF, for market rate adjustments of employee pay to increase the salaries of three existing staff attorney positions within the department. The agency indicates this would bring compensation for these positions closer to respective market rate pay for similar state positions and would increase staff retention rates.

Other Additions to the request include the following:

- Add $42,331, including $7,838 SGF for operating expenditures for FY 2027. The increased spending from the BOTA Filing Fee Fund is primarily attributable to higher spending on salaries and wages due to a long-term staff attorney remaining as a temporary employee, prior to retirement, as a new staff attorney is being trained. Additional increases in expenditure are attributable to the cost of software licenses and training previously covered by ARPA funding. Increases in SGF spending are primarily attributable to increased spending on contractual services for staff, continuing legal education, and additional training.

Special Committee on the State Budget

The **Special Committee** concurs with the agency request with the following adjustments:

1. Delete $207,958, including $114,375 SGF, and 3.0 FTE positions to hire a **Legal Assistant**, **Administrative Assistant**, and **Taxpayer Advocate** for FY 2027.
2. Delete $33,603, including $18,482 SGF, to provide a market rate adjustment for staff attorneys for FY 2027.

House Committees

House Committee on General Government Budget

The **House Budget Committee** concurs with the Special Committee's recommendation with the following adjustment:

1. Add $104,263, including $57,343 SGF, and 2.0 FTE positions to hire a **Legal Assistant** and **Administrative Assistant** for FY 2027.

House Committee on Appropriations

The **House Committee** concurs with the House Budget Committee's recommendation for FY 2027.

House Committee of the Whole

The **House Committee of the Whole** concurs with the Committee's recommendation for FY 2027.

Senate Committees

Senate Committee on Assessment and Taxation

The **Senate Committee on Assessment and Taxation** concurs with the Special Committee's recommendation for FY 2027.

Senate Committee on Way and Means

The **Senate Committee** concurs with the Senate Committee on Assessment and Taxation's recommendation for FY 2027.

Senate Committee of the Whole

The **Senate Committee of the Whole** concurs with the Committee's recommendation for FY 2027.

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Conference Committee

The **Conference Committee** concurs with the Committee's recommendation for FY 2027.

Legislative Approved

HB 2513 authorized the following statewide adjustments which were certified following the conclusion of the 2026 Session:

1. Add $10,916, including $4,912 SGF, to implement the Executive Branch pay plan approved by the 2026 Legislature and certified by the State Finance Council for FY 2027.
2. Delete $22,746 SGF to lapse 1.5 percent of state operations funded from the SGF for FY 2027. This lapse does not apply to SGF-financed operating expenditures for authorized contractual services, specific projects, or an identified program or entity.