
TAX - KANSAS

Dodge City Cooperative Exchange v. Board of County Commissioners of Gray County

Court of Appeals of Kansas - July 22, 2022 - P.3d - 2022 WL 2898814

Taxpayer filed petition for judicial review of Board of Tax Appeals decision affirming county's determination that equipment associated with grain storage bins were taxable fixtures rather than personal property.

The District Court reversed, and county appealed.

The Court of Appeals held that:

- County continued to have burden to prove in trial de novo that tax classification was correct;
- Pieces of equipment attached to grain storage bins were not "fixtures" for tax classification purposes; and
- Taxpayer, which only challenged tax assessments for two years, was only entitled to refunds for those two years.

On trial de novo in the district court, county continued to have burden to prove that classification for tax purposes of various equipment associated with grain storage bins was correct; as county had burden before the Board of Tax Appeals, on trial de novo county retained that burden.

Various pieces of equipment attached to grain storage bins were not "fixtures" for tax classification purposes, although equipment was large and bolted to the storage bins, where equipment could be easily removed, and removal would not damage the bins and would not be unduly complicated or costly, and similar pieces of equipment had been removed and placed on different bins.

Taxpayer which challenged only two years of tax assessments, on grounds that pieces of equipment attached to grain storage bins were not fixtures, was only entitled to refunds for those two years and could not recover refunds for taxes collected after those years; at time of appeal to the Board of Tax Appeals, taxpayer could not challenge future assessments, and there was no indication that taxpayer attempted to challenge those future assessments when they were made by exhausting its administrative remedies.

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