

**BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS**

IN THE MATTER OF THE APPLICATION
OF EUDORA COMMUNITY LIBRARY
DISTRICT FOR EXEMPTION FROM AD
VALOREM TAXATION IN DOUGLAS
COUNTY, KANSAS

Docket No. 2025-8224-TX

ORDER

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 79-213.

The subject matter of this tax exemption application is described as follows:

Real estate and improvements commonly known as 736 Main Street, Eudora, Douglas County, Kansas, also known as Parcel Identification Number 023-093-05-0-40-28-010.00-0.

The Applicant requests exemption from ad valorem taxation pursuant to K.S.A. 79-201 *Second*. As the Applicant is a governmental entity, exemption would be appropriate under K.S.A. 2025 Supp. 79-201a *Second*.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the Applicant and the County's verified affirmative recommendation, the Board finds that the Applicant uses the subject property exclusively for governmental purposes. The Board therefore concludes that the Applicant satisfies the conditions enumerated in K.S.A. 2025 Supp. 79-201a *Second*.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from October 30, 2025, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for

exempt purposes, the Applicant must report that fact to the Douglas County Appraiser within 30 days. *See* K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the Applicant shall be made pursuant to K.S.A. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 79-213(a). All unpaid taxes that have accrued from and since the effective date of the exemption shall be abated.

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 77-529. *See* K.S.A. 74-2426(b). The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to the Secretary of the Board of Tax Appeals. The written petition must be received by the Board within 15 days of the certification date of this order (allowing an additional three days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. *See* K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c). Pursuant to K.S.A. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. *See* K.S.A. 74-2433(f).

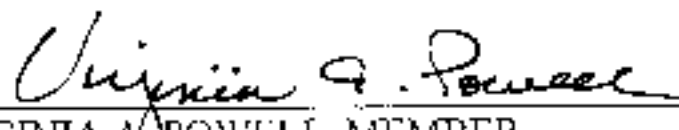
The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS




KRISTIN D. WHEELER, CHAIR


VIRGINIA A. POWELL, MEMBER

DEVIN SPRECKER, MEMBER


TERRI L. YAMASHITA, SECRETARY

CERTIFICATE OF SERVICE

I, Terri L. Yamashita, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2025-8224-TX, and any attachments thereto, was placed in the U.S. mail, on this 6th day of May, 2026, addressed to:

Kenneth Massey, Board President
Eudora Community Library District
736 Main Street
Eudora, Kansas 66025

Brad Eldridge, Douglas County Appraiser
Douglas County Courthouse
Suite 200
1100 Massachusetts Street
Lawrence, Kansas 66044-3099

Adam Rains, Douglas County Treasurer
Douglas County Courthouse
Post Office Box 884
Lawrence, Kansas 66044-0884

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.


Terri L. Yamashita, Secretary