

IN THE SUPREME COURT OF THE STATE OF KANSAS

IN THE MATTER OF THE EQUALIZATION APPEALS OF WAL-MART STORES, INC; WAL-MART REAL ESTATE BUSINESS TRUST; SAM'S REAL ESTATE BUSINESS TRUST; AND TIMM ROELAND PARK CENTER, L.L.C., FOR THE YEAR 2016 IN JOHNSON COUNTY; AND WAL-MART REAL ESTATE BUSINESS TRUST AND SAM'S REAL ESTATE BUSINESS TRUST FOR THE YEAR 2017 IN JOHNSON COUNTY

No. 19-122,162-S

APPLICATION TO FILE *AMICUS* BRIEF

The Council On State Taxation (“COST”) requests leave to file an amicus brief to provide a multistate perspective that supports the reasoning laid out by the Kansas Board of Tax Appeals decision addressing *In re Equalization of Prieb Properties*.

1. *Background.* This appeal involves the interpretation and application of Kansas’ property tax law and the Kansas Board of Tax Appeals decision valuing large retail stores based on *In re Equalization of Prieb Properties*, 47 Kan. App. 2d 122, 275 P.3d 56 (2012). It presents the question of whether the properties are valued using a fee simple interest or if they are valued using leased fee interest.
2. *Authority.* Supreme Court Rule 6.06.
3. *Reasons.* COST is a nonprofit trade association based in Washington, D.C. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce. Today COST has grown to an independent membership of over 500 major corporations engaged in interstate and international business. COST’s objective is to preserve and promote the equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.
4. COST members are extensively engaged in interstate commerce and its membership shares a vital interest in ensuring states do not impede the rights of all businesses engaged in both interstate and international commerce. To that end, it is important to COST members that states fairly apply their property tax laws in a manner consistent with each state’s law, including judicial interpretations of the law. COST members relying on prior interpretations of a state’s property tax valuation law are concerned with changes to such valuation procedures without a legislative change.

5. This appeal impacts many COST members who own property in Kansas. The decision in this appeal will affect not only the parties to this action, but many other business properties in Kansas.
6. All parties have been served with a copy of this application.

/s/ S. Lucky DeFries

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CERTIFICATE OF SERVICE

I certify that on this 17th day of March, 2022, a true and correct copy of the above and foregoing was served by depositing the same in the United States mail, First Class, postage prepaid addressed to:

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