

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

IN THE MATTER OF THE  
APPLICATION OF CITY OF  
LAWRENCE/RCP, L.L.C.  
FOR EXEMPTION OF  
PROPERTY LOCATED IN  
DOUGLAS COUNTY, KANSAS

Docket No. 2014-7320-IRBX

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**ORDER**

Now the above-captioned matter comes on for consideration 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. 2013 Supp. 79-213.

The County recommends that the request for exemption be granted. The County did not request a hearing. Therefore, the Board is issuing this Order without conducting a hearing.

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

Real estate and improvements commonly known as  
6100 Rock Chalk Dr, Lawrence, Douglas County, Kansas,  
also known as Parcel ID# 023-069-29-0-00-00-002.03-0.

The subject property is not within a redevelopment district as defined by K.S.A. 2013 Supp. 12-1770 *et seq.* The subject property is leased to RCP, LLC, who uses the property as a collegiate track and field stadium, soccer stadium, softball stadium, and accessory facilities and infrastructure.

The applicant constructed or purchased the subject property with the proceeds of revenue bonds issued in an aggregate principal amount of \$40,000,000 on October 15, 2013 pursuant to K.S.A. 12-1740 through K.S.A. 12-1741b, K.S.A. 2013 Supp. 12-1742, K.S.A. 12-1743, K.S.A. 12-1744, K.S.A. 2013 Supp. 12-1744a, K.S.A. 2013 Supp. 12-1744b, K.S.A. 2013 Supp. 12-1744c, K.S.A. 2013 Supp. 12-1744d, and K.S.A. 12-1744e through 12-1749d.

Pursuant to K.S.A. 12-1749d, the applicant conducted a public hearing on March 5, 2013 after publishing notice of the hearing in the *Lawrence Daily Journal-World* at least once seven days prior and notifying the Douglas County Clerk and Unified School District No. 323. The applicant completed a cost-benefit analysis on February 19, 2013 that demonstrated the effects on state revenues. The applicant passed an ordinance authorizing the issuance of the industrial revenue bonds.

The subject property was constructed or purchased with the proceeds of revenue bonds issued pursuant to K.S.A. 12-1740 through K.S.A. 12-1741b, K.S.A. 2013 Supp. 12-1742, K.S.A. 12-1743, K.S.A. 12-1744, K.S.A. 2013 Supp. 12-1744a, K.S.A. 2013 Supp. 12-1744b, K.S.A. 2013 Supp. 12-1744c, K.S.A. 2013 Supp. 12-1744d, and K.S.A. 12-1744e through 12-1749d and qualifies for exemption pursuant to K.S.A. 2013 Supp. 79-201a *Second*. The exemption is limited to that portion of the property constructed or purchased with the proceeds of the bonds issued on October 15, 2013 totaling \$39,945,639 (\$1,859,438.05 for land; \$33,027,760.13 for improvements; and \$5,058,440.82 for machinery and equipment).

The applicant is required to file its annual claim for exemption with the county appraiser prior to March 1, as provided in K.S.A. 2013 Supp. 79-210. The taxpayer must report to the county appraiser any property acquired, regardless of whether the property is acquired with revenue bond proceeds. See K.S.A. 79-301 *et seq.*

The period of exemption is ten (10) calendar years beginning January 1, 2014 or for so long as the bonds remain outstanding, whichever period is shorter. The exemption shall terminate upon a failure to pay all taxes levied on that portion of the subject property which is not exempt, and the entire property shall then be subject to sale in the manner prescribed by K.S.A. 79-2301 *et seq.*

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2014, through December 31, 2023 pursuant to Lawrence Ordinance 8862 so long as the applicant pays all taxes levied on non-exempted property.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2013 Supp. 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. 2013 Supp. 79-213(a).

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, and amendments thereto. See K.S.A. 74-2426(b), and amendments thereto. 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), and amendments thereto. 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), and amendments thereto. 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), and amendments thereto.

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

RONALD C. MASON, BOARD MEMBER

JAMES D. COOPER, BOARD MEMBER

ARLEN SIEGFREID, MEMBER PRO TEM

JOELENE R. ALLEN, SECRETARY

CERTIFICATE OF SERVICE

I, Joeline R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2014-7320-IRBX and any attachments thereto, was placed in the United States Mail, on this 16<sup>th</sup> day of December, 2014, addressed to:

Dale Seuferling, President  
RCP LLC  
1891 Constant Ave  
Lawrence, KS 66047

Diane Stoddard, Asst City Manager  
City of Lawrence  
6 East 6th St  
Lawrence, KS 66044

Gary Anderson, Attorney  
Gilmore & Bell  
2405 Grand Blvd Ste 1100  
Kansas City, MO 64108-2521

Steven Miles, Douglas County Appraiser  
Douglas County Courthouse  
1100 Massachusetts St., Ste 200  
Lawrence, KS 66044-3099

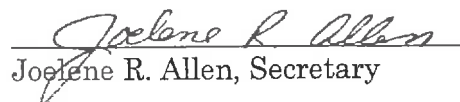
Paula Gilchrist, Douglas County Treasurer  
Douglas County Courthouse  
PO Box 884  
Lawrence, KS 66044-0884

and a copy was placed in the capitol complex building mail addressed to:

Kansas Department of Commerce  
Attn: Ed Serrano  
1000 SW Jackson, Suite 100  
Topeka, KS 66612-1354

Property Valuation Division  
Attn: Vicki Lignitz  
DSOB, 4<sup>th</sup> Floor  
Topeka, KS 66612

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

  
Joeline R. Allen, Secretary