

BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

TAX EXEMPTION
(K.S.A. 79-213)

APPLICANT:

Legacy Healthcare Foundation

Applicant Name (Owner of Record)

401 Woodland Hills

Applicant Address (Street or Box No.)

Fort Scott KS 6701

City State Zip

Applicant Phone #: **(909) 285-0074**

Applicant E-mail: **tschell@thelegacygroupusa.com**

ATTORNEY OR REPRESENTATIVE: (If applicable)*

Representative Name Title

Representative Address

City State Zip

Atty/Rep Phone #: ()

Representative E-mail:

Taxing County: **Bourbon**

Year/Years at issue: **2022**

Property at issue: **401 Woodland Hills Drive, Fort Scott**
Real Property---Street address, city:

Personal Property---Description:

(For State of Kansas use only)

DOCKET NO. _____-TX

Fee: _____ Amt Rec. _____

Rec. Date: _____ Ck # _____

No Fee: _____ Reason: _____

(For County use only)

Parcel ID #/Personal Property ID #
or Vehicle ID #:

006-203-06-0-40-01-001.03

R11031

County's valuation: \$ **3,836,070**

LBCS Function Code: **6530**

1. Real Property—For real property, provide a description of all improvements, and attach a copy of the deed.
Property formerly known as Mercy Hospital. Applicant has provided much needed
upgrades that will allow for hospital with inpatient and outpatient services.

2. Personal Property—For personal property, provide an itemized list of all items, including the acquisition date(s) and any legal documentation of ownership. (If the description is lengthy, attach additional pages to this form.)

3. If subject property is a vehicle, please complete one of the following forms:

(1) Addition to Exemption Application Vehicles Form
or
(2) Addition to Exemption Application Active Military Personnel Vehicles Form

4. If personal property, where was the property located on January 1 of the year you request the exemption to begin? (Provide the street address, city, county and state.)

5. Is the subject property leased? No Yes If yes, attach a copy of the lease agreement.

6. Indicate all uses you make of the subject property: (Explain in detail).

7. Indicate how often you use the subject property for this purpose(s).

8. Indicate all other individuals, groups or organizations that use the subject property. Explain in detail how each individual or entity uses the property.

9. Indicate whether or not a fee is charged in relation to the use of the subject property. If a fee is charged, please explain why there is a fee, how that fee is determined or calculated, and what purpose the fee serves. Include a copy of any fee schedules.
No fee

10. Date (mm/dd/yyyy) you acquired ownership of subject property: 11/17/22
Date (mm/dd/yyyy) the property was first used for exempt purposes: 11/17/22
Date (mm/dd/yyyy) you are requesting the exemption to begin: 11/17/22
Date (mm/dd/yyyy) construction commenced and ended*: _____
*(If property is new construction)
11. Which statute authorizes the exemption: KSA79-201b
12. Do you request a hearing on the application for exemption? ___ Yes No

VERIFICATION

I, Tray Schell, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

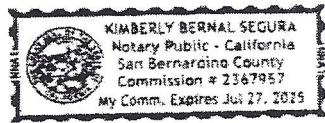
[Signature]
Signature of Applicant

Tray Schell / Chair
Printed Name and Title

State of California)
County of San Bernardino)

This instrument was acknowledged before me on 3/11/24 by Tray Allen Schell.

Seal



[Signature]
Signature of Notary Public

My appointment expires: 7/27/2025

COUNTY APPRAISER RECOMMENDATIONS AND COMMENTS

TO COUNTY APPRAISER:

Pursuant to K.S.A. 79-213, and amendments thereto, the County Appraiser is required to review each application and recommend whether the relief sought should be granted or denied. Therefore, please answer the following questions and provide any additional comments you believe are necessary to support your recommendation. The County Appraiser shall provide a copy of the completed comments and recommendations to the applicant.

- 1. Do you find the facts as stated by the applicant represent the true situation? Yes No
- 2. Do you recommend that the exemption herein requested be granted? Yes No
- 3. Do you request a hearing on this application? Yes No

Indicate the year the County first placed the subject property on the tax rolls under the name of the current owner: 2022

Please provide any additional comments as to the County's position regarding the applicant's request.

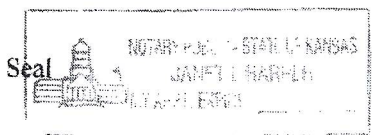
VERIFICATION

I, Matt Quick, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Matt Quick
Signature of County Official
Matt Quick
Printed Name and Title

State of Kansas)
County of Bourbon)

This instrument was acknowledged before me on 4-2-24 by Janet E Harper.



Janet E Harper
Signature of Notary Public

My appointment expires: 1-9-27

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

IN THE MATTER OF THE APPLICATION
OF LEGACY HEALTHCARE FOUNDATION
FOR EXEMPTION FROM AD VALOREM
TAXATION IN BOURBON COUNTY, KANSAS

Docket No. 2024-1192-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:

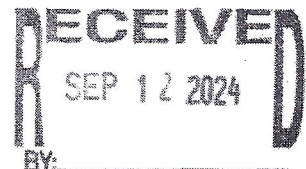
Real estate and improvements commonly known as
401 Woodland Hills Blvd, Fort Scott, Bourbon County, Kansas,
also known as Parcel ID #006-203-06-0-40-01-001.03-0. R11031

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. Supp. 79-201b *First*.

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

Based on the record evidence and the County's verified affirmative recommendation, the Board finds that the subject property should be exempt pursuant to K.S.A. 79-201b *First*, commencing November 17, 2022, the date the applicant first began using the property for exempt purposes.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from November 17, 2022, 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 Bourbon 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).

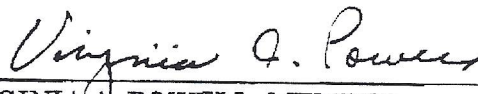
The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS




KRISTEN D. WHEELER, CHAIR


VIRGINIA A. POWELL, MEMBER


DEVIN SPRECKER, MEMBER


JOELENE R. ALLEN, SECRETARY

CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2024-1192-TX, and any attachments thereto, was placed in the U.S. mail, on this 9th day of September, 2024, addressed to:

Troy Schell, Chair
Legacy Healthcare Foundation
401 Woodland Hills Blvd
Fort Scott, KS 66701

Matt Quick, Bourbon County Appraiser
Bourbon County Courthouse
210 S National
Fort Scott, KS 66701-1330

Patricia Love, Bourbon County Treasurer
Bourbon County Courthouse
210 S National Ave
Fort Scott, KS 66701-1330

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


Joelene R. Allen, Secretary