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| ***Appeals Process for Real Property Assessments***  Section 172 of the Constitution of Kentucky requires that all property be assessed for taxation at its fair cash value. The assessment date is **January 1** of each year. Fair cash value is defined as the price a piece of property would bring with a voluntary sale and a willing buyer and seller.  When a value of real property changes from the previous year's assessment, the Property Valuation Administrator is required to send the property owner a notice of change. When property owners disagree with the new assessed value, the first step in the appeals process is to schedule a conference with the Property Valuation Administrator or Deputy.  A property owner must schedule a conference prior to the end of the tax roll inspection period. This affords the property owners the opportunity to review all assessments for the current year. The tax roll inspection period is normally scheduled to begin the first Monday in May and continue for 6 days per week for the next two weeks and ends the third Monday in May. Sometimes this schedule may be adjusted if reassessment work in a particular county requires extra time. The inspection period in Greenup County is published in the Greenup Gazette. |

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| The reassessment notices are mailed out prior to the beginning of the inspection period, annually. If the property owner wishes to discuss the assessment, they can schedule a conference as soon as possible after the notice is received.  At the conference, the PVA or a designated Deputy will explain how the new assessment was derived. All information used in the reassessment should be presented to the property owner. The property owner must be prepared to show evidence to support their opinion of the value of their property.  Examples are:   1. Sales or assessment date from comparable properties. 2. Income and expense statements for the past three years. 3. Recent appraisals of the property. 4. Original construction cost of additions and improvements. 5. Insured value of the property. 6. Asking price if it has been recently offered for sale.   It is desirable that the conference between the property owner and PVA be in person but sometimes that is not feasible. In a case like this a conference can be permitted by telephone.  Usually, disagreements are resolved at these conferences by the property owner understanding more about the assessment process and accepting it or the PVA accepting the decrease due to documentation provided by the property owner or discovering an error in the PVA records. When a conference does not end in agreement, the property owner can file an assessment appeal with the County Clerk's office. |

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| ***Taxpayers Rights***  The Kentucky Department of Revenue also has a Taxpayer Ombudsman's office which consists of the Ombudsman and a staff whose job is to serve as an advocate for taxpayers' rights. One of the main functions of the office is to ensure that your rights as a Kentucky taxpayer are protected by the KRC.  The Ombudsman's Office is your advocate and is there to make sure your rights are protected. If you think you are not being treated fairly or if you have a problem or complaint, please contact the Ombudsman's Office so they can help you.  The Ombudsman's Office may be contacted by telephone at (502) 564-7822 between 8:00 AM and 4:30 PM weekdays. From a Telecommunication Device for the Deaf (TDD), call (502) 564-3058. The mailing address is:  Office of the Taxpayer Ombudsman P.O. Box 930 Frankfort, KY 40602-0930 |

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| ***Filing the Appeal***  A written record is maintained by the PVA of each conference held. Upon completion of the conference with the PVA, a copy of the written summary results may be provided to the property owner. This copy is to be retained by the property owner and presented to the County Clerk showing that a conference was held with the PVA. After this presentation, an appeal is filed.  The property owner must obtain and complete an appeals form from the County Clerk's office in Greenup County. The appeals form requires the property owner to provide general information about the property under appeal. Also required is confirmation that a conference was held with the PVA. The property owner must state his or her opinion of the fair cash value of the property and explain why it is too high. After completion, the property owner must then file the appeals form with the County Clerk's office. The County Clerk's office will schedule a hearing and notify all property owners when and where their appeal hearing will be held.  The last date to file an appeal is one working day after the close of the inspection period. For instance, if the inspection period closes on the third Monday of May, then all appeals must be filed in the Clerk's office by the close of business on the third Tuesday in May. |

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| ***Appeals Hearing***  **Appearing Before the Local Board of Assessment Appeals**  All real property assessment appeals are heard by a three-member panel known as the Local Board of Assessment Appeals. The Board is comprised of three local residents who are knowledgeable about real estate values in Greenup County.  The hearings at the local level are informal. Property owners do not have to hire an attorney or professional representative; however, they can have representation if they desire to do so. Any compensated representative of a property owner must be an attorney, a certified real estate appraiser, a Kentucky licensed real estate broker, an employee of the taxpayer, or any other individual possessing a professional appraisal designation recognized by the Department of Revenue.  Also, the representative must present written authorization from the property owner which states the professional capacity of the representative and it must also state any personal interests the representative may have in the outcome of the appeal, including any contingency fee arrangements. If the representative is an attorney, any contingency fee DOES NOT HAVE TO BE DISCLOSED.  At the hearing, the PVA will present information in support of the assessment and the property owner must present factual evidence to support his or her claim of value.  A property owner can have a conference with the PVA without providing any documentation but an appeal will be denied if the taxpayer has been asked to present information by the PVA, Department of Revenue, or the board, and fails to do so.  A decision will not be made immediately by the board. The property owner will be notified by Certified Mail of the board's decision. If the property owner is dissatisfied with the local board's ruling, an appeal can then be filed at the State level with the Kentucky Board of Tax Appeals (KBTA). |