



The Appeal of Property Assessments in Kentucky

Office of Property Valuation
Kentucky Department of Revenue
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INTRODUCTION

The appeals process is used when a property owner and the property valuation administrator cannot reach an agreement on the current year value of the owner's property.

This manual consists of basic information and questions about the appeals process and the procedures that should be followed.

The manual also gives information about the membership of the local board of assessment appeals, the board's duties, and the role of the county clerk in the appeals process.

GENERAL INFORMATION

The property valuation administrator has the duty of assessing all property within the county.

The property valuation administrator shall, subject to the direction, instruction, and supervision of the Department of Revenue, make the assessment of all property in his county except as otherwise provided, prepare property assessment records, and have other powers and duties relating to assessment as may be prescribed by law or by the department. – KRS 132.420

An assessment is based on the condition of property on January 01.

All taxable property and all interests in taxable property, unless otherwise specifically provided by law, shall be listed, assessed, and valued as of January 1 of each year. – KRS 132.220(1)

Property must be assessed at its fair cash value.

All property, not exempted from taxation by this Constitution, shall be assessed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale; and any officer, or other person authorized to assess values for taxation, who shall commit any willful error in the performance of his duty, shall be deemed guilty of misfeasance, and upon conviction thereof shall forfeit his office, and be otherwise punished as may be provided by law. – Kentucky Constitution, Section 172

Property shall be assessed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale, except: real property qualifying for an assessment moratorium shall not have its fair cash value assessment changed while under the assessment moratorium unless the assessment moratorium expires or is otherwise canceled or revoked. – KRS 132.190(3)

Each property valuation administrator shall assess at its fair cash value all property which it is his duty to assess except as provided in paragraph (c) of subsection (2) of this section. The property of one (1) person shall not be assessed willfully or intentionally at a lower or higher relative value than the same class of property of another, and any grossly discriminatory valuation shall be construed as an intentional discrimination. The property valuation administrator shall make every effort, through visits with the taxpayer, personal inspection of the property, from records, from his own knowledge, from information in property schedules, and from such other evidence as he may be able to obtain, to locate, identify, and assess property. – KRS 132.450(1)

APPEAL PROCESS OVERVIEW

When an assessment is raised, a notice is mailed to the property owner. If the property owner disagrees with the assessment a conference must first be held with the office of the property valuation administrator before an appeal can be filed. The general steps of an appeal are:

- 1) Owner receives notice of the assessment.
- 2) Owner contacts the PVA Office for a conference.
- 3) Owner disagrees with the outcome of the conference and files an appeal with the county clerk's office.
- 4) The appeal is heard before the local board of assessment appeals and a decision is made by the local board.
- 5) Any person aggrieved by the local board's decision may file an appeal with the Kentucky Board of Tax Appeals (KBTA).
- 6) A hearing is held before the KBTA and the KBTA makes a decision.

A decision of the KBTA can be appealed to the local circuit court or Franklin Circuit Court, followed by the Kentucky Court of Appeals. A taxpayer unsatisfied by the results of a Court of Appeals decision may petition the Kentucky Supreme Court for discretionary review of his or her case, which the Court may or may not grant depending on the issues presented.

General information on the appeal procedure is found in the Kentucky Revised Statutes (KRS):

KRS 133.020 County board of assessment appeals – Membership – Appointment – Temporary Panels – Oath – Training – Replacement of member – conflict of interest.

KRS 133.030 Meetings of board of assessment appeals – Records of property valuation administrator to be available – Compensation of board members.

KRS 133.120 Appeal Procedure.

THE INSPECTION PERIOD and PVA CONFERENCE

Once assessment notices have been mailed, property owners may contact the PVA office with questions about the assessment notice, and may request a conference to discuss the assessment. Conferences can be held before or during the statutory inspection period that begins the first Monday in May and continuing for thirteen (13) days, including Saturdays. With the approval of the Department of Revenue, the Inspection Period can be extended or the starting date of the Inspection Period can be delayed.

What is the Inspection Period?

The Inspection Period is the time of year after assessments have been completed and assessment notices have been mailed to property owners, when owners can ask about their property assessments and file an appeal with the local board of assessment appeals if they do not agree with an assessment. A published notice of the Inspection Period is required.

1) The real property tax roll being prepared by the property valuation administrator for the current year, shall be open for inspection in the property valuation administrator's office for thirteen (13) days beginning on the first Monday in May of each year and shall be open for inspection for six (6) days each week, one (1) of which shall be Saturday. In case of necessity, the department may order a reasonable extension of time for the inspection period of the tax roll or it may order that the inspection period be at a different time than that provided in this section. However, the final day of the inspection period shall not be Saturday, Sunday, or a legal holiday. –KRS 133.045(1)

(2) The property valuation administrator shall cause to be published once during the week before the beginning of the inspection period, as provided in subsection (1) of this section, in a display type advertisement, the following information: (a) The fact that the real property tax roll is open for public inspection; (b) The dates of the inspection period; (c) The times available for public review of the real property tax roll; (d) The fact that any taxpayer desiring to appeal an assessment shall first request a conference with the property valuation administrator to be held prior to or during the inspection period or completed during an extension granted under KRS 133.120; and (e) Instructions which provide details on the manner in which a taxpayer who has had a conference with the property valuation administrator may file an appeal, if he is aggrieved by an assessment made by the property valuation administrator. - KRS 133.045(2)

When is the conference held? How is an appeal made?

- 1.) In order to file an appeal, a taxpayer **must** attend a conference with the PVA Office during *or prior to* the Inspection Period.

Any taxpayer desiring to appeal an assessment on real property made by the property valuation administrator shall first request a conference with the property valuation administrator or his or her designated deputy. The conference shall be held prior to or during the inspection period provided for in KRS 133.045, or during an extension granted under subsection (2)(d) of this section. –KRS 133.120(1)(a)

- 1a.) During the conference the PVA or deputy must explain the reasons for the change in assessment (property to be assessed at its fair cash value), and how the assessment was determined.

[T]he property valuation administrator or his or her deputy shall provide an explanation to the taxpayer of the constitutional and statutory provisions governing property tax administration, including the appeal process, as well as an explanation of the procedures followed in deriving the assessed value for the taxpayer's property. –KRS 133.120(1)(c)

- 1b.) During the conference a written record must be kept that includes (but is not limited to):
 - the initial assessed value;
 - the taxpayer's claimed value;
 - an explanation of changes offered or agreed to by each party; and
 - a brief description of the outcome.

The property valuation administrator or his or her deputy shall keep a record of each conference which shall include but not be limited to, the initial assessed value, the value claimed by the taxpayer, an explanation of any changes offered or agreed to by each party, and a brief account of the outcome of the conference. – KRS 133.120(1)(d)

Can the conference be held by telephone?

Yes, but it is not mandatory.

At the request of the taxpayer, the conference may be held by telephone. – KRS 133.120(1)(e)

Who besides the owner can ask for a conference and how does the PVA know that person is qualified to represent the owner?

The statutes do not list qualifications for anyone who does **NOT** receive compensation for representing the owner. In this situation the PVA office should be assured the representative has the owner's permission by written authorization, personal knowledge, or other means.

If the representative is receiving compensation, the PVA should be given written authorization from the owner stating the representative's qualification and the authorization should disclose any personal or private interest of the representative, including any contingency fee arrangements.

The representative should be:

- An attorney;
- A certified public accountant;
- A certified real estate broker;
- A Kentucky Licensed real estate broker;
- An employee of the property owner;
- A licensed or certified Kentucky real estate appraiser;
- An appraiser who possesses a temporary practice permit or reciprocal license or certification in Kentucky to perform appraisals and whose license or certification requires him or her to conform to the Uniform Standards of Professional Appraisal Practice; or
- Any other individual possessing a professional appraisal designation recognized by the Department of Revenue. KRS 133.120(1)(b)

THE APPEAL PROCEDURE

What does the property owner do if he/she does not agree with the outcome of the conference?

After the conference is held, the owner may file an appeal to the local board of assessment appeals.

Any taxpayer still aggrieved by an assessment on real property made by the property valuation administrator after complying with the provisions of subsection (1) of this section may appeal to the board of assessment appeals. – KRS 133.120(2)(a)

How is the appeal filed and what should it say?

The taxpayer must file the appeal in person or by letter with the county clerk's office **NO LATER THAN** one workday after the last day of the Inspection Period. The appeal must contain:

- 1.) The reason(s) for the appeal;
- 2.) The identity of the property for which the appeal is being filed; and
- 3.) The owner's opinion of the **FAIR CASH VALUE** of the property.

The taxpayer shall appeal his or her assessment by filing in person or sending a letter or other written petition to the county clerk stating the reasons for appeal, identifying the property for which the appeal is filed, and stating the taxpayer's opinion of the fair cash value of the property. The appeal shall be filed no later than one (1) workday following the conclusion of the inspection period provided for in KRS 133.045 or no later than the last day of an extension granted under paragraph (d) of this subsection. –KRS 133.120(2)(b)-(c)

Can anyone besides the property owner file an appeal?

Yes. The board of assessment appeals can review assessments brought to it by

- The county judge/executive;
- The mayor of any city using the PVA assessments; or
- The superintendent of any school district where the property is located.

All appeals should be filed no later than one workday following the close of the Inspection Period. If the board of assessment appeals determines the assessment should be increased, notice must be given to the owner and a hearing date set if the owner wants to protest the assessment.

The board of assessment appeals may review and change any assessment made by the property valuation administrator upon recommendation of the county judge/executive, mayor of any city using the county assessment, or the superintendent of any school district in which the property is located, if the recommendation is made to the board in writing specifying the individual properties recommended for review and is made no later than one (1) work day following the conclusion of the inspection period provided for in KRS 133.045 or no later than the last day of an extension granted under paragraph (d) of this subsection, or upon the written recommendation of the department. If the board of assessment appeals determines that the assessment should be increased, it shall give the taxpayer notice in the manner required by subsection (4) of KRS 132.450, specifying a date when the board will hear the taxpayer, if he or she so desires, in protest of an increase. - KRS 133.120(2)(e)

Can a property owner file an appeal against another property owner?

Yes. If an owner has listed his or her own property at its fair cash value, the owner may ask the board of assessment appeals to review assessments of other properties he believes to be assessed at less than fair cash value, if the request is in writing, if it specifies the properties to be reviewed, and if it gives factual information upon which the request is based. It also must be filed no later than one workday following the close of the Inspection Period. The owner cannot request a blanket review of properties.

Any real property owner who has listed his or her property with the property valuation administrator at its fair cash value may ask the county board of assessment appeals to review the assessments of real properties he or she believes to be assessed at less than fair cash value, if he or she specifies in writing the individual properties for which the review is sought and factual information upon which his or her request is based, such as comparable sales or cost data and if the request is made no later than one (1) work day following the conclusion of the inspection period provided for in KRS 133.045 or no later than the last day of an extension granted under paragraph (d) of this subsection. Nothing in this section shall be construed as granting any property owner the right to request a blanket review of properties or the board the power to conduct such a review. – KRS 133.120(2)(g)(h)

THE LOCAL BOARD OF ASSESSMENT APPEALS

In general, the local board:

- Reviews the assessment of the PVA and the PVA staff (KRS 133.030(2));
- Hears property appeals brought to it and makes a decision on the estimated fair cash value of each property (KRS 133.120(3)(a)); and
- Physically inspects the property if requested to do so by the property owner (KRS 133.120(13)).

The board does not conduct a blanket review of properties (KRS 133.120(2)(h)).

Who can be on the local board of assessment appeals and how long is the term?

The board should consist of reputable property owners residing in the county at least five (5) years. Qualified property owners from an adjacent county may be appointed when members cannot be secured within the county.

The board shall consist of three (3) members, each serving a three-year term, and appointed as follows:

- One to be appointed by the county judge/executive;
- One to be appointed by the fiscal court; and
- One to be appointed by the mayor of the city with the largest assessment using the county tax roll. (If no city uses the county assessment, the county judge/executive shall appoint two (2) members.)

If the county is an urban-county government, the members may be appointed as provided by the comprehensive plan of that county.

A member who has served a full term is not eligible for re-appointment until three (3) years have passed. - KRS 133.020(1)(a)-(d)

What qualifications should the board members have?

Each board member should have extensive knowledge of real estate values. This can be done through:

- Real estate appraisals;
- Real estate sales;
- Management;
- Financing; or
- Construction. - KRS 133.020(2)

When does the local board of appeals meet?

Normally, the local board will meet no sooner than twenty-five (25) days and no later than thirty-five (35) days after the end of the Inspection Period.

The first day the board meets should be devoted to:

- ✓ An orientation and training program by the PVA;
- ✓ A review of the assessment of all properties owned by the PVA and PVA deputies;
- ✓ A review of the appeals to be heard, including a review of recent sales of comparable properties; and
- ✓ An inspection of the properties when the board believes this will help to determine the fair cash value. - KRS 133.030

What type of review is done for property owned by the property valuation administrator and deputies?

The board reviews all property owned by the current property valuation administrator and current deputies. In addition, it should review the property of all employees who worked in the office on January 01 (the assessment date) of the current year.

The review is done to assure that the property of all PVA office personnel is assessed at the fair cash value estimate required of all property. Just as with any appeal, the board may raise or lower the assessment of any employee's property to reflect a fair cash value estimate.

The board does not have to review property owned by an employee but located in another county.

For how long does the Board of Assessment Appeals meet?

If there are no appeals, the board meets for one day to review the assessments of the PVA and the PVA deputies; otherwise, it shall meet only such time as it takes to hear the appeals, and no longer than five (5) days. If there are many appeals, the county judge/executive can request an extension that should be authorized by the Department of Revenue.

Any member may be required to appear before the Kentucky Board of Tax Appeals at a later date if the decision of the local board is appealed.

What if there are a large number of appeals?

If over one hundred (100) appeals have been filed, temporary panels may be appointed, with each member having the same qualifications, powers, and duties as the permanent board. A chairperson shall be appointed for each temporary panel.- KRS 133.120(1)(e)

Can the Board of Assessment Appeals meet any other time?

Yes, the county judge/executive can call the board to order at any time prescribed by law, as in the case of omitted property assessments. - KRS 133.020(3)

Are the members of the Board compensated?

Yes, they are paid one hundred dollars (\$ 100) for each day of service, one-half (½) from the county and the other half from the state. - KRS 133.030(3)

What duties does the board have?

Each member of the board must take an oath to discharge the duties required of a member of the county board of assessment appeals, and to fix at fair cash value all property assessments brought before the board for review as prescribed by law. - KRS 133.020(4)

One member of the board is designated by the judge/executive as the chairperson for that year. KRS 133.020(1)(e)(4)

In determining assessments, whether it be for office personnel or any appeal before it, the board can set the assessment anywhere it chooses as long as the assessment estimates the fair cash value of the property. The board can raise the assessment above the estimate by the PVA, below the estimate by the property owner, somewhere in between, or make no change at all.

The board should report any omitted real property to the property valuation administrator, who shall immediately assess it. - KRS 133.120(6)

Do the decisions of the board have to be unanimous?

No, a majority of the board may determine the assessment.
- KRS 133.020(1)(f)1.

Do all members have to be present to hear an appeal?

No. In the case of illness or other unavoidable absence of a board member, an appeal may be heard by less than the full board. A board member may also be excused if he or she has a personal interest with a property owner appearing before the board. KRS 133.020(7)

What powers does the board of assessment appeals have?

The local board can issue subpoenas, compel the attendance of witnesses, administer oaths to any witness, and set rules and regulations concerning the conduct of its business. The board has only the powers given to it by KRS 133.120.

THE BOARD OF ASSESSMENT APPEALS HEARING

What is an appeal hearing like?

It is a public hearing, informal in nature, at which the property owner and the PVA office present factual evidence and other documentation justifying each estimate of fair cash value. - KRS 133.120(3)

Taxpayers can make audio recordings of the hearing. The PVA can also make a recording but only if prior written notice is given to the taxpayer. KRS 133.120(12)

Who can represent a property owner at an appeal hearing?

The statutes do not list qualifications for anyone who does **NOT** receive compensation for representing the owner. In this situation the appeals board should be confident the representative has the owner's permission by written authorization from the owner, personal knowledge, or other means.

Any representative receiving compensation should give written authorization from the owner stating the representative's qualification and should disclose any personal or private interest of the representative, including any contingency fee arrangements. Attorneys are not required to disclose the terms and conditions of any contingency fee arrangement.

The representative should be:

- An attorney;
- A certified public accountant;
- A certified real estate broker;
- A Kentucky Licensed real estate broker;
- An employee of the property owner;
- A licensed or certified Kentucky real estate appraiser;
- An appraiser who possesses a temporary practice permit or reciprocal license or certification in Kentucky to perform appraisals and whose license or certification requires him or her to conform to the Uniform Standards of Professional Appraisal Practice; or
- Any other individual possessing a professional appraisal designation recognized by the Department of Revenue. - KRS 133.120(4)(a)

What type of factual information can the owner present?

The evidence may include, but is not limited to,

- ✓ Physical characteristics of land and improvements;
- ✓ Insurance policies;
- ✓ Cost of construction;
- ✓ Real estate sales listings and contracts;
- ✓ Income/expense statements for commercial properties;
- ✓ Loans or mortgages; or
- ✓ Recent appraisals (within the past two years). - KRS 133.120(3)(d)

Can the board of appeals consider information given to it at any time?

No, the board shall only hear evidence presented to it during the scheduled hearing. - KRS 133.120(3)(e)

Does the board of appeals have to inspect properties?

If requested by the owner or the PVA, the board shall physically inspect a property. If no request for an inspection is made, the board can make a decision based upon the evidence presented to it at the hearing. - KRS 133.120(13)

How does the board of appeals make a ruling?

After the hearing, the board shall provide a written opinion justifying its action, for each assessment either decreased or increased, in the record of its proceedings and orders required in Kentucky Revised Statute 133.125, on forms or in a format provided or approved by the Department of Revenue.

A record of the proceedings is kept and should be certified by the chairman of the board to be filed with the property valuation administrator and with the Department of Revenue within five (5) days after the board has adjourned.

What if someone disagrees with the decision of the local board of assessment appeals?

Any person aggrieved by the decision of the local board, including the owner, property valuation administrator and Department of Revenue, may appeal the decision to the Kentucky Board of Tax Appeals. - KRS 133.120(10)

What happens if an owner or representative does not attend the local hearing?

Without extenuating circumstances, the local board should deny the appeal and the appeal can not be continued at the state level. - KRS 133.120(10)

Who represents that interest of the state and county at the local hearing and any subsequent appeals?

The county attorney or a substitute arranged for by the county attorney or fiscal court. - KRS 133.120(11)

DUTIES OF THE CLERK

The county clerk, or a representative of the office, serves as the clerk of the board of assessment appeals and any temporary panels. - KRS 133.125(2)

The clerk has no later than three (3) working days after the end of the inspection period to notify the property valuation administrator of the appeals that have been filed. - KRS 133.125(1)

The clerk shall keep accurate records of the proceedings and shall file a copy certified by the chairman with the property valuation administrator and the Department of Revenue within five (5) days of the board's adjournment. - KRS 132.125(2)

The clerk shall certify to the judge/executive the number of days the board was in session for payment due the board members and the clerk shall be paid in the same manner as a member of the board. - KRS 133.125(3)(4)

The Kentucky Board of Tax Appeals

Information about the Kentucky Board of Tax Appeals (KBTA) can be found in statutes and regulations. KRS Chapter 49.190 through KRS 49.250 give the general laws governing the KBTA, and Kentucky Administrative Regulation (KAR) 802 KAR 1:010 describes the procedures for filing an appeal to the KBTA and the general requirements of the KBTA hearings.

When the local board has made a decision and the clerk of the local board has notified the property owner and the PVA of that decision, either party may appeal to the KBTA. The notice to the property owner must be mailed within three (3) days of the date of the local board's decision and must be mailed by certified mail. - KRS 49.220(2)

IMPORTANT NOTE: All appeals must be received by the KBTA within thirty (30) days of the date of the mailing of the local board's decision. -802 KAR 1:010(2)

Hearings before the KBTA are *de novo*, Latin for "anew." Documentation may be presented to the KBTA that was not presented to the local board. - KRS 49.220(1)

IMPORTANT NOTE: In 2013, the Kentucky Board of Tax Appeals began requiring that any artificial entity, such as a corporation or trust, must be represented by legal counsel, including the filing of an appeal to the KBTA. This requirement has been placed on the *Notice of Final Decision of Board of Assessment Appeals* (Form 62A354) and it reads:

NOTE: In accordance with Supreme Court Rule 3.020, if the appealing party is a corporation, trust, estate, partnership, joint venture, LLC, or any other artificial legal entity, the entity must be represented by an attorney on all matters before the Board, including the filing of the petition of appeal. If the petition of appeal is filed by a non-attorney representative for the legal entity, the appeal will be dismissed by the Board.

Kentucky Revised Statutes

133.020 County board of assessment appeals -- Membership -- Appointment -- Temporary panels -- Oath -- Training -- Replacement of member -- Conflict of interest.

- (1) (a) The county board of assessment appeals shall be composed of reputable real property owners residing in the county at least five (5) years.
- (b) The appointing authorities may appoint qualified property owners residing in adjacent counties when qualified members cannot be secured within the county.
- (c) 1. The board shall consist of three (3) members, one (1) to be appointed by the county judge/executive, one (1) to be appointed by the fiscal court, and one (1) to be appointed by the mayor of the city with the largest assessment using the county tax roll or appointed as otherwise provided by the comprehensive plan of an urban-county government.
2. The mayor's appointment shall serve for four (4) years, the county judge/executive's appointment shall serve for three (3) years, and the fiscal court's appointment shall serve for two (2) years. Each person appointed thereafter shall serve for three (3) years.
3. If no city in the county uses the county assessment, the county judge/executive shall appoint two (2) members.
- (d) A board member who has served for a full term shall not be eligible for reappointment. However, he or she shall be eligible for appointment after a hiatus of three (3) years.
- (e) 1. If the number of appeals to the board of assessment appeals filed with the county clerk exceeds one hundred (100), temporary panels of the board may be appointed with approval of the department.
2. Each temporary panel shall consist of three (3) members having the same qualifications and appointed in the same manner as the board members.
3. The number of additional panels shall not exceed one (1) for each one hundred (100) appeals in excess of the first one hundred (100).
4. The county judge/executive shall designate one (1) of the members of the board of assessment appeals to serve as chairman of the board.
5. If additional panels are appointed, as provided in this paragraph, the chairman of the board of assessment appeals shall designate one (1) member of each additional panel as chairman of the panel.
- (f) 1. A majority of the board or of any panel may determine the action of the board or panel respectively and make decisions.
2. Each panel of the board shall have the same powers and duties given the board by KRS 133.120, except the action of any panel shall be subject to review and final approval by the board.
- (2) Each member of the board shall have extensive knowledge of real estate values, preferably in real estate appraisal, sales, management, financing, or construction.
- (3) The board shall be subject to call by the county judge/executive at any time prescribed by law.
- (4) The members of the county board of assessment appeals, and any panel of the board, before undertaking their duties, shall take the following oath, to be administered by the county judge/executive or other person authorized by KRS 62.020 to administer official oaths: "You swear (affirm) that you will, to the best of your ability, discharge the duties required of you as a member of the county board of assessment appeals, and that you will

fix at fair cash value all property assessments brought before you for review as prescribed by law.”

- (5) The department shall prepare and furnish to each property valuation administrator guidelines and materials for an orientation and training program to be presented to the board by the property valuation administrator or his deputy each year.
- (6) (a) A board member shall produce evidence of his qualifications upon request of the department.
 - (b) A board member shall be replaced by the appointing authority upon proof of the member's failure to meet the qualifications of the position.
 - (c) Any vacancy on the board shall be filled by the appointing authority that appointed the member to be replaced.
 - (d) The appointee shall have the qualifications required by statute for the board member appointed by the particular appointing authority and shall hold office only to the end of the unexpired term of the member replaced.
- (7) Members of the county board of assessment appeals, and any temporary panel, shall abstain from hearing or ruling on an appeal for any property in which they have any personal or private interests.

Effective: June 24, 2015

History: Amended 2015 Ky. Acts ch. 67, sec. 2, effective June 24, 2015. -- Amended 2014 Ky. Acts ch. 92, sec. 216, effective January 1, 2015. -- Amended 2005 Ky. Acts ch. 85, sec. 225, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 85, sec. 3, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 449, sec. 4, effective April 13, 1992. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Amended 1974 Ky. Acts ch. 326, sec. 2. -- Amended 1968 Ky. Acts ch. 179, sec. 1. -- Amended 1960 Ky. Acts ch. 186, Art. 1, sec. 21. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 5, sec. 4. -- Amended 1946 Ky. Acts ch. 12, sec. 1. -- Amended 1942 Ky. Acts ch. 131, secs. 17(1), (2) and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4115, 4116, 4117, 4118

133.030 Meetings of board of assessment appeals -- Records of property valuation administrator to be available -- Compensation of board members.

- (1) The county board of assessment appeals shall convene each year at the county seat no earlier than twenty-five (25) days and no later than thirty-five (35) days following the conclusion of the tax roll inspection period provided for in KRS 133.045. When a property valuation administrator has received permission to extend the deadline as set out in KRS 133.120(2)(d), the county board of assessment appeals shall convene no earlier than twenty-five (25) days and no later than thirty-five (35) days after the approved filing deadline. No meeting shall be held until the tax roll has been completed and the inspection period has been held as provided by law, or until revaluation of the property has been completed by the property valuation administrator at the direction of the Department of Revenue as provided by KRS 132.690 or by the department itself as provided by KRS 133.150. All records of the property valuation administrator, including all data concerning property sales within the preceding year, shall be available to the board while meeting.
- (2) The first regular meeting day of the board shall be devoted to the orientation and training program provided for in KRS 133.020(5), to a review of the assessment of the property valuation administrator and his deputies, and to a review of the appeals filed with the county clerk as clerk of the board, including a review of recent sales of comparable properties provided in accordance with the provisions of subsection (1) of this section, and an inspection of the properties involved in the appeals when in the opinion of the board such inspection will assist in the proper determination of fair cash value.

- (3) The board of assessment appeals shall continue in session only such time as is necessary to hear appeals. The board shall not continue in session more than one (1) day, if there are no appeals to be heard, nor more than five (5) days after it convenes in each year, unless an extension of time is authorized by the Department of Revenue upon request of the county judge/executive. Each board member shall be paid one hundred dollars (\$100) for each day he serves. This compensation shall be paid one-half (1/2) out of the county levy and the other half out of the State Treasury.
- (4) Members of temporary panels of the board shall serve the time necessary for hearing appeals but in no case more than five (5) days except upon approval of an extension of time by the Department of Revenue. Compensation of panel members shall be in the same manner and at the same rate as provided for members of the board.

Effective: March 21, 2017

History: Amended 2017 Ky. Acts ch. 81, sec. 3, effective March 21, 2017 -- Amended 2005 Ky. Acts ch. 85, sec. 226, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 449, sec. 5, effective April 13, 1992. - - Amended 1988 Ky. Acts ch. 303, sec. 8, effective July 15, 1988. -- Amended 1980 Ky. Acts ch. 261, sec. 2, effective July 15, 1980. -- Amended 1976 Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Amended 1974 Ky. Acts ch. 326, sec. 3. -- Amended 1968 Ky. Acts ch. 152, sec. 106; and ch. 179, sec. 2. -- Amended 1954 Ky. Acts ch. 150, sec. 1. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 4, sec. 13. -- Amended 1942 Ky. Acts ch. 131, secs. 18 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4118, 4119, 4121-1, 4121-2, 4127

133.120 Appeal procedure.

- (1) (a) Any taxpayer desiring to appeal an assessment on real property made by the property valuation administrator shall first request a conference with the property valuation administrator or his or her designated deputy. The conference shall be held prior to or during the inspection period provided for in KRS 133.045, or during an extension granted under subsection (2)(d) of this section.
- (b) 1. Any person receiving compensation to represent a property owner at a conference with the property valuation administrator for a real property assessment shall be:
 - a. An attorney;
 - b. A certified public accountant;
 - c. A certified real estate broker;
 - d. A Kentucky licensed real estate broker;
 - e. An employee of the property owner;
 - f. A licensed or certified Kentucky real estate appraiser;
 - g. An appraiser who possesses a temporary practice permit or reciprocal license or certification in Kentucky to perform appraisals and whose license or certification requires him or her to conform to the Uniform Standards of Professional Appraisal Practice; or
 - h. Any other individual possessing a professional appraisal designation recognized by the department.
2. A person representing a property owner before the property valuation administrator shall present written authorization from the property owner which sets forth his or her professional capacity and shall disclose to the property valuation administrator any personal or private interests he or she may have in the matter, including any contingency fee arrangements, except

that attorneys shall not be required to disclose the terms and conditions of any contingency fee arrangement.

(c) During this conference, the property valuation administrator or his or her deputy shall provide an explanation to the taxpayer of the constitutional and statutory provisions governing property tax administration, including the appeal process, as well as an explanation of the procedures followed in deriving the assessed value for the taxpayer's property.

(d) The property valuation administrator or his or her deputy shall keep a record of each conference which shall include but not be limited to the initial assessed value, the value claimed by the taxpayer, an explanation of any changes offered or agreed to by each party, and a brief account of the outcome of the conference.

(e) At the request of the taxpayer, the conference may be held by telephone.

- (2) (a) Any taxpayer still aggrieved by an assessment on real property made by the property valuation administrator after complying with the provisions of subsection (1) of this section may appeal to the board of assessment appeals.
- (b) The taxpayer shall appeal his or her assessment by filing in person or sending a letter or other written petition to the county clerk stating the reasons for appeal, identifying the property for which the appeal is filed, and stating the taxpayer's opinion of the fair cash value of the property.
- (c) The appeal shall be filed no later than one (1) workday following the conclusion of the inspection period provided for in KRS 133.045 or no later than the last day of an extension granted under paragraph (d) of this subsection.
- (d) A property valuation administrator may make a written request to the department to extend the deadline in his or her county of jurisdiction to allow the completion of the conferences requested during the inspection period required by subsection (1)(a) of this section and to extend the filing deadline for appeals to the board of assessment appeals. If approved by the department the deadline for the completion of the conferences requested during the inspection period and filing appeals shall be extended for a period not to exceed twenty-five (25) days from the date of the original filing deadline.
- (e) The county clerk shall notify the department of all assessment appeals and of the date and times of the hearings.
- (f) The board of assessment appeals may review and change any assessment made by the property valuation administrator upon recommendation of the county judge/executive, mayor of any city using the county assessment, or the superintendent of any school district in which the property is located, if the recommendation is made to the board in writing specifying the individual properties recommended for review and is made no later than one (1) work day following the conclusion of the inspection period provided for in KRS 133.045, or no later than the last day of an extension granted under paragraph (d) of this subsection, or upon the written recommendation of the department. If the board of assessment appeals determines that the assessment should be increased, it shall give the taxpayer notice in the manner required by subsection (4) of KRS 132.450, specifying a date when the board will hear the taxpayer, if he or she so desires, in protest of an increase.

- (g) Any real property owner who has listed his or her property with the property valuation administrator at its fair cash value may ask the county board of assessment appeals to review the assessments of real properties he or she believes to be assessed at less than fair cash value, if he or she specifies in writing the individual properties for which the review is sought and factual information upon which his or her request is based, such as comparable sales or cost data and if the request is made no later than one (1) work day following the conclusion of the inspection period provided for in KRS 133.045.
 - (h) Nothing in this section shall be construed as granting any property owner the right to request a blanket review of properties or the board the power to conduct such a review.
- (3)
- (a) The board of assessment appeals shall hold a public hearing for each individual taxpayer appeal in protest of the assessment by the property valuation administrator filed in accordance with the provisions of subsection (2) of this section, and after hearing all the evidence, shall fix the assessment of the property at its fair cash value.
 - (b) The department may be present at the hearing and present any pertinent evidence as it pertains to the appeal.
 - (c) The taxpayer shall provide factual evidence to support his or her appeal. If the taxpayer fails to provide reasonable information pertaining to the value of the property requested by the property valuation administrator, the department, or any member of the board, his or her appeal shall be denied.
 - (d) This information shall include but not be limited to the physical characteristics of land and improvements, insurance policies, cost of construction, real estate sales listings and contracts, income and expense statements for commercial property, and loans or mortgages.
 - (e) The board of assessment appeals shall only hear and consider evidence which has been submitted to it in the presence of both the property valuation administrator or his or her designated deputy and the taxpayer or his or her authorized representative.
- (4)
- (a) Any person receiving compensation to represent a property owner in an appeal before the board shall be:
 1. An attorney;
 2. A certified public accountant;
 3. A certified real estate broker;
 4. A Kentucky licensed real estate broker;
 5. An employee of the taxpayer;
 6. A licensed or certified Kentucky real estate appraiser;
 7. An appraiser who possesses a temporary practice permit or reciprocal license or certification in Kentucky to perform appraisals and whose license or certification requires him or her to conform to the Uniform Standards of Professional Appraisal Practice; or
 8. Any other individual possessing a professional appraisal designation recognized by the department.
 - (b) A person representing a property owner before the county board of assessment appeals shall present a written authorization from the property owner which sets

- forth his or her professional capacity and shall disclose to the county board of assessment appeals any personal or private interests he or she may have in the matter, including any contingency fee arrangements, except that attorneys shall not be required to disclose the terms and conditions of any contingency fee arrangement.
- (5) The board shall provide a written opinion justifying its action for each assessment either decreased or increased in the record of its proceedings and orders required in KRS 133.125 on forms or in a format provided or approved by the department.
 - (6) The board shall report to the property valuation administrator any real property omitted from the tax roll. The property valuation administrator shall assess the property and immediately give notice to the taxpayer in the manner required by KRS 132.450(4), specifying a date when the board of assessment appeals will hear the taxpayer, if he or she so desires, in protest of the action of the property valuation administrator.
 - (7) The board of assessment appeals shall have power to issue subpoenas, compel the attendance of witnesses, and adopt rules and regulations concerning the conduct of its business. Any member of the board shall have power to administer oaths to any witness in proceedings before the board.
 - (8) The powers of the board of assessment appeals shall be limited to those specifically granted by this section.
 - (9) No appeal shall delay the collection or payment of any taxes based upon the assessment in controversy. The taxpayer shall pay all state, county, and district taxes due on the valuation which he or she claims as true value and stated in the petition of appeal filed in accordance with the provisions of subsection (1) of this section. When the valuation is finally determined upon appeal, the taxpayer shall be billed for any additional tax and interest at the tax interest rate as defined in KRS 131.010(6) from the date when the tax would have become due if no appeal had been taken. The provisions of KRS 134.015(6) shall apply to the tax bill.
 - (10) Any member of the county board of assessment appeals may be required to give evidence in support of the board's findings in any appeal from its actions to the Board of Tax Appeals pursuant to KRS 94.220. Any persons aggrieved by a decision of the board, including the property valuation administrator, taxpayer, and department, may appeal the decision to the Board of Tax Appeals pursuant to KRS 49,220. Any taxpayer failing to appeal to the county board of assessment appeals, or failing to appear before the board, either in person or by designated representative, shall not be eligible to appeal directly to the Board of Tax Appeals.
 - (11) The county attorney shall represent the interest of the state and county in all hearings before the board of assessment appeals and on all appeals prosecuted from its decision. If the county attorney is unable to represent the state and county, he or she the fiscal court shall arrange for substitute representation.
 - (12) Taxpayers shall have the right to make audio recordings of the hearing before the county board of assessment appeals. The property valuation administrator may make similar audio recordings only if prior written notice is given to the taxpayer. The taxpayer shall be entitled to a copy of the department's recording as provided in KRS 61.874.

(13) The county board of assessment appeals shall physically inspect a property upon the request of the property owner or property valuation administrator.

Effective: June 29, 2021

History: Amended 2021 Ky. Acts ch. 185, sec. 65, effective June 29, 2021. -- Amended 2017 Ky. Acts ch. 74, sec. 72, effective June 29, 2017; and ch. 81, sec. 2, effective March 21, 2017. -- Amended 2015 Ky. Acts ch. 67, sec. 3, effective June 24, 2015. -- Amended 2009 Ky. Acts ch. 10, sec. 42, effective January 1, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 231, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 85, sec. 5, effective July 15, 1994. □ Amended 1992 Ky. Acts ch. 397, sec. 3, effective July 14, 1992; and ch. 449, sec. 6, effective April 13, 1992. -- Amended 1990 Ky. Acts ch. 411, sec. 11, effective July 13, 1990; and ch. 476, Pt. V, sec. 339, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 303, sec. 11, effective July 15, 1988. -- Amended 1982 Ky. Acts ch. 452, sec. 7, effective July 1, 1982. -- Amended 1980 Ky. Acts ch. 317, sec. 5, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 384, sec. 264, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Amended 1974 Ky. Acts ch. 326, sec. 6. -- Amended 1964 Ky. Acts ch. 141, sec. 34. -- Amended 1950 Ky. Acts ch. 18, sec. 1. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 7. -- Amended 1944 Ky. Acts ch. 99, sec. 1. -- Created 1942 Ky. Acts ch. 131, secs. 16 and 32.

Legislative Research Commission Note (7/14/92). Pursuant to KRS 7.136(1), in codifying this section the Reviser of Statutes has corrected an erroneous cross-reference that resulted from the amendment process in the enactment of 1992 Ky. Acts ch. 397, sec. 3. That Act and Acts ch. 449 both amend this statute and not otherwise being in conflict have been compiled together.

Legislative Research Commission Note (7/13/90). The Act amending this section prevails over the repeal and reenactment in House Bill 940, Acts ch. 476, pursuant to Section 653(1) of Acts ch. 476.

133.125 Clerk of board of assessment appeals -- Duties -- Compensation.

- (1) No later than three (3) working days after the expiration of the inspection period provided for in KRS 133.045, or three (3) working days after any extension of a filing deadlines for appeals as set out in KRS 133.120(2)(d), the county clerk shall provide a copy to the property valuation administrator of each appeal petition and a summary of the appeals filed with the county board of assessment appeals. The summary shall be in a format, or on a form, provided or approved by the Department of Revenue. The property valuation administrator shall, within three (3) working days of receipt of the summary, prepare and submit to the Department of Revenue a final recapitulation of the real property tax roll incorporating all changes made since the submission of the first recapitulation. Those properties under appeal shall be listed for recapitulation and certification purposes at the value claimed by the taxpayer. After submission of the final recapitulation to the Department of Revenue, assessments shall not be amended except for adjustments ordered by the board and for corrections made under the provisions of KRS 133.110 and KRS 133.130.
- (2) The county clerk, or an authorized deputy, shall act as clerk of the board of assessment appeals; and where additional board panels are appointed, as provided by law, one (1) authorized deputy shall act as clerk for each panel. An accurate record of the proceedings and orders of the board and of each of its authorized panels shall be kept and shall show the name of the owner of the property, the description, the type of property, the amount of the assessment the property valuation administrator placed on the property, and the amount of change made in the assessment by the board. A copy certified by the chairman of the board and attested by the county clerk shall be filed by the clerk with the property valuation administrator and with the Department of Revenue within five (5) days after the adjournment of the board.
- (3) The county clerk shall certify to the county judge/executive the number of days during which the board was in session, and the court shall enter this fact of record along with

the amount due the board members for their services. On a presentation of a copy of the order, the Finance and Administration Cabinet shall draw a warrant on the State Treasurer in favor of the board members and clerk for the amount due for their services.

- (4) The county clerk and any authorized deputies serving as clerk of the board or a panel thereof shall be allowed the same compensation per day for their services as is allowed to members of the board of their county, and they shall be paid in the same manner as members of the board are paid. The county clerk and his authorized deputies shall be allowed compensation for completing and filing the record of the board in the same manner as allowed for their services while acting as clerk of the board or clerk of a panel of the board.

Effective: March 21, 2017

History: Amended 2017 Ky. Acts ch 81, sec. 4, effective March 21, 2017. -- Amended 2005 Ky. Acts ch. 85, sec. 233, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 449, sec. 7, effective April 13, 1992. -
- Amended 1988 Ky. Acts ch. 303, sec. 12, effective July 15, 1988. -- Amended 1980 Ky. Acts ch. 317, sec. 6, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 384, sec. 265, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 74, Art. II, sec. 9(1); and ch. 326, sec. 7. -- Amended 1960 Ky. Acts ch. 186, Art I, sec. 22. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 8. -- Amended 1942 Ky. Acts ch. 131, secs. 19 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4119, 4120, 4124, 4125, 4126.

Formerly codified as KRS 133.050 and 133.190(2).