

APPEAL TO
LOCAL BOARD OF ASSESSMENT APPEALS

See Instructions on Reverse

Taxpayer Appeal to _____ County Board of Assessment Appeals

I or we, _____, hereby appeal the assessment made by the _____
County Property Valuation Administrator on the property described below assessed as of January 1, 20____.

Property owned by _____

Mailing address of owner _____

Location and description of property under appeal _____

Did you have a conference with the property valuation administrator's office to discuss the assessment of your property?
 Yes No

Please attach a copy of the Property Owner's Conference Record to this appeal.

As the property owner (or administrator, trustee, guardian, etc.), in your opinion, what is the *fair cash value* of this property as of January 1, 20____?

Land \$ _____

Improvements \$ _____

Total Fair Cash Value \$ _____

Why do you feel this property is assessed at more than its fair cash value? _____

Clerk's Signature

Property Owner _____

Signed _____

Clerk _____ County

Mailing Address _____

Date appeal filed with the county clerk

_____ day of _____, 20_____

Phone Number (____) _____

INSTRUCTIONS

(File Only One Copy For Each Appeal)

133.120. Appeal procedure.—(1) 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 designated deputy. The conference shall be held prior to or during the inspection period provided for in KRS 133.045. During this conference the property valuation administrator or his 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. The property valuation administrator or his deputy shall keep a record of each conference which shall include, but shall 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 accounting of the outcome of the conference. At the request of the taxpayer, the conference may be held by telephone.

(2) 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. The taxpayer shall appeal his assessment by filing in person or sending a letter or other written petition stating the reasons for appeal, identifying the property for which the appeal is filed, and stating to the county clerk 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.

Taxpayer appeals to county board of assessment appeals that are not timely filed cannot be considered by the board. No taxpayer may appeal an assessment to the Kentucky Board of Tax Appeals that has not been previously appealed to the county board of assessment appeals (KRS 131.340).