

1 AN ACT relating to property assessments.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 132.010 is amended to read as follows:

4 As used in this chapter, unless the context otherwise requires:

- 5 (1) "Department" means the Department of Revenue;
- 6 (2) "Taxpayer" means any person made liable by law to file a return or pay a tax;
- 7 (3) "Real property" includes all lands within this state and improvements thereon;
- 8 (4) "Personal property" includes every species and character of property, tangible and  
9 intangible, other than real property;
- 10 (5) "Resident" means any person who has taken up a place of abode within this state  
11 with the intention of continuing to abide in this state; any person who has had his or  
12 her actual or habitual place of abode in this state for the larger portion of the twelve  
13 (12) months next preceding the date as of which an assessment is due to be made  
14 shall be deemed to have intended to become a resident of this state;
- 15 (6) "Compensating tax rate" means that rate which, rounded to the next higher one-  
16 tenth of one cent (\$0.001) per one hundred dollars (\$100) of assessed value and  
17 applied to the current year's assessment of the property subject to taxation by a  
18 taxing district, excluding new property and personal property, produces an amount  
19 of revenue approximately equal to that produced in the preceding year from real  
20 property. However, in no event shall the compensating tax rate be a rate which,  
21 when applied to the total current year assessment of all classes of taxable property,  
22 produces an amount of revenue less than was produced in the preceding year from  
23 all classes of taxable property. For purposes of this subsection, "property subject to  
24 taxation" means the total fair cash value of all property subject to full local rates,  
25 less the total valuation exempted from taxation by the homestead exemption  
26 provision of the Constitution and the difference between the fair cash value and  
27 agricultural or horticultural value of agricultural or horticultural land;

- 1 (7) "Net assessment growth" means the difference between:
- 2 (a) The total valuation of property subject to taxation by the county, city, school  
3 district, or special district in the preceding year, less the total valuation  
4 exempted from taxation by the homestead exemption provision of the  
5 Constitution in the current year over that exempted in the preceding year, and
- 6 (b) The total valuation of property subject to taxation by the county, city, school  
7 district, or special district for the current year;
- 8 (8) "New property" means the net difference in taxable value between real property  
9 additions and deletions to the property tax roll for the current year. "Real property  
10 additions" shall mean:
- 11 (a) Property annexed or incorporated by a municipal corporation, or any other  
12 taxing jurisdiction; however, this definition shall not apply to property  
13 acquired through the merger or consolidation of school districts, or the  
14 transfer of property from one (1) school district to another;
- 15 (b) Property, the ownership of which has been transferred from a tax-exempt  
16 entity to a nontax-exempt entity;
- 17 (c) The value of improvements to existing nonresidential property;
- 18 (d) The value of new residential improvements to property;
- 19 (e) The value of improvements to existing residential property when the  
20 improvement increases the assessed value of the property by fifty percent  
21 (50%) or more;
- 22 (f) Property created by the subdivision of unimproved property, provided, that  
23 when the property is reclassified from farm to subdivision by the property  
24 valuation administrator, the value of the property as a farm shall be a deletion  
25 from that category;
- 26 (g) Property exempt from taxation, as an inducement for industrial or business  
27 use, at the expiration of its tax exempt status;

1 (h) Property, the tax rate of which will change, according to the provisions of  
2 KRS 82.085, to reflect additional urban services to be provided by the taxing  
3 jurisdiction, provided, however, that the property shall be considered "real  
4 property additions" only in proportion to the additional urban services to be  
5 provided to the property over the urban services previously provided; and

6 (i) The value of improvements to real property previously under assessment  
7 moratorium.

8 "Real property deletions" shall be limited to the value of real property removed  
9 from, or reduced over the preceding year on, the property tax roll for the current  
10 year;

11 (9) "Agricultural land" means:

12 (a) Any tract of land, including all income-producing improvements, of at least  
13 ten (10) contiguous acres in area used for the production of livestock,  
14 livestock products, poultry, poultry products and/or the growing of tobacco  
15 and/or other crops including timber;

16 (b) Any tract of land, including all income-producing improvements, of at least  
17 five (5) contiguous acres in area commercially used for aquaculture; or

18 (c) Any tract of land devoted to and meeting the requirements and qualifications  
19 for payments pursuant to agriculture programs under an agreement with the  
20 state or federal government;

21 (10) "Horticultural land" means any tract of land, including all income-producing  
22 improvements, of at least five (5) contiguous acres in area commercially used for  
23 the cultivation of a garden, orchard, or the raising of fruits or nuts, vegetables,  
24 flowers, or ornamental plants;

25 (11) "Agricultural or horticultural value" means the use value of "agricultural or  
26 horticultural land" based upon income-producing capability and comparable sales of  
27 farmland purchased for farm purposes where the price is indicative of farm use

1 value, excluding sales representing purchases for farm expansion, better  
2 accessibility, and other factors which inflate the purchase price beyond farm use  
3 value, if any, considering the following factors as they affect a taxable unit:

- 4 (a) Relative percentages of tillable land, pasture land, and woodland;
- 5 (b) Degree of productivity of the soil;
- 6 (c) Risk of flooding;
- 7 (d) Improvements to and on the land that relate to the production of income;
- 8 (e) Row crop capability including allotted crops other than tobacco;
- 9 (f) Accessibility to all-weather roads and markets; and
- 10 (g) Factors which affect the general agricultural or horticultural economy, such  
11 as: interest, price of farm products, cost of farm materials and supplies, labor,  
12 or any economic factor which would affect net farm income;

13 (12) "Deferred tax" means the difference in the tax based on agricultural or horticultural  
14 value and the tax based on fair cash value;

15 (13) "Homestead" means real property maintained as the permanent residence of the  
16 owner with all land and improvements adjoining and contiguous thereto including  
17 but not limited to lawns, drives, flower or vegetable gardens, outbuildings, and all  
18 other land connected thereto;

19 (14) "Residential unit" means all or that part of real property occupied as the permanent  
20 residence of the owner;

21 (15) "Special benefits" are those which are provided by public works not financed  
22 through the general tax levy but through special assessments against the benefited  
23 property;

24 (16) "Mobile home" means a structure, transportable in one (1) or more sections, which  
25 when erected on site measures eight (8) body feet or more in width and thirty-two  
26 (32) body feet or more in length, and which is built on a permanent chassis and  
27 designed to be used as a dwelling, with or without a permanent foundation, when

1 connected to the required utilities, and includes the plumbing, heating, air-  
2 conditioning, and electrical systems contained therein. It may be used as a place of  
3 residence, business, profession, or trade by the owner, lessee, or their assigns and  
4 may consist of one (1) or more units that can be attached or joined together to  
5 comprise an integral unit or condominium structure;

6 (17) "Recreational vehicle" means a vehicular type unit primarily designed as temporary  
7 living quarters for recreational, camping, or travel use, which either has its own  
8 motive power or is mounted on or drawn by another vehicle. The basic entities are:  
9 travel trailer, camping trailer, truck camper, and motor home.

10 (a) Travel trailer: A vehicular unit, mounted on wheels, designed to provide  
11 temporary living quarters for recreational, camping, or travel use, and of a size  
12 or weight that does not require special highway movement permits when  
13 drawn by a motorized vehicle, and with a living area of less than two hundred  
14 twenty (220) square feet, excluding built-in equipment (such as wardrobes,  
15 closets, cabinets, kitchen units or fixtures) and bath and toilet rooms.

16 (b) Camping trailer: A vehicular portable unit mounted on wheels and constructed  
17 with collapsible partial side walls which fold for towing by another vehicle  
18 and unfold at the camp site to provide temporary living quarters for  
19 recreational, camping, or travel use.

20 (c) Truck camper: A portable unit constructed to provide temporary living  
21 quarters for recreational, travel, or camping use, consisting of a roof, floor,  
22 and sides, designed to be loaded onto and unloaded from the bed of a pick-up  
23 truck.

24 (d) Motor home: A vehicular unit designed to provide temporary living quarters  
25 for recreational, camping, or travel use built on or permanently attached to a  
26 self-propelled motor vehicle chassis or on a chassis cab or van which is an  
27 integral part of the completed vehicle;

- 1 (18) "Hazardous substances" shall have the meaning provided in KRS 224.1-400;
- 2 (19) "Pollutant or contaminant" shall have the meaning provided in KRS 224.1-400;
- 3 (20) "Release" shall have the meaning as provided in either or both KRS 224.1-400 and  
4 KRS 224.60-115;
- 5 (21) "Qualifying voluntary environmental remediation property" means real property  
6 subject to the provisions of KRS 224.1-400 and 224.1-405, or 224.60-135 where the  
7 Energy and Environment Cabinet has made a determination that:
- 8 (a) All releases of hazardous substances, pollutants, contaminants, petroleum, or  
9 petroleum products at the property occurred prior to the property owner's  
10 acquisition of the property;
- 11 (b) The property owner has made all appropriate inquiry into previous ownership  
12 and uses of the property in accordance with generally accepted practices prior  
13 to the acquisition of the property;
- 14 (c) The property owner or a responsible party has provided all legally required  
15 notices with respect to hazardous substances, pollutants, contaminants,  
16 petroleum, or petroleum products found at the property;
- 17 (d) The property owner is in compliance with all land use restrictions and does  
18 not impede the effectiveness or integrity of any institutional control;
- 19 (e) The property owner complied with any information request or administrative  
20 subpoena under KRS Chapter 224; and
- 21 (f) The property owner is not affiliated with any person who is potentially liable  
22 for the release of hazardous substances, pollutants, contaminants, petroleum,  
23 or petroleum products on the property pursuant to KRS 224.1-400, 224.1-405,  
24 or 224.60-135, through:
- 25 1. Direct or indirect familial relationship;
- 26 2. Any contractual, corporate, or financial relationship, excluding  
27 relationships created by instruments conveying or financing title or by

- 1 contracts for sale of goods or services; or
- 2 3. Reorganization of a business entity that was potentially liable;
- 3 (22) "Intangible personal property" means stocks, mutual funds, money market funds,
- 4 bonds, loans, notes, mortgages, accounts receivable, land contracts, cash, credits,
- 5 patents, trademarks, copyrights, tobacco base, allotments, annuities, deferred
- 6 compensation, retirement plans, and any other type of personal property that is not
- 7 tangible personal property;
- 8 (23) (a) "County" means any county, consolidated local government, urban-county
- 9 government, unified local government, or charter county government;
- 10 (b) "Fiscal court" means the legislative body of any county, consolidated local
- 11 government, urban-county government, unified local government, or charter
- 12 county government; and
- 13 (c) "County judge/executive" means the chief executive officer of any county,
- 14 consolidated local government, urban-county government, unified local
- 15 government, or charter county government;
- 16 (24) "Taxing district" means any entity with the authority to levy a local ad valorem tax,
- 17 including special purpose governmental entities;
- 18 (25) "Special purpose governmental entity" shall have the same meaning as in KRS
- 19 65A.010, and as used in this chapter shall include only those special purpose
- 20 governmental entities with the authority to levy ad valorem taxes, and that are not
- 21 specifically exempt from the provisions of this chapter by another provision of the
- 22 Kentucky Revised Statutes;
- 23 (26) (a) "Broadcast" means the transmission of audio, video, or other signals, through
- 24 any electronic, radio, light, or similar medium or method now in existence or
- 25 later devised over the airwaves to the public in general.
- 26 (b) "Broadcast" shall not apply to operations performed by multichannel video
- 27 programming service providers as defined in KRS 136.602 or any other

1 operations that transmit audio, video, or other signals, exclusively to persons  
2 for a fee;

3 (27) "Livestock" means cattle, sheep, swine, goats, horses, alpacas, llamas, buffaloes,  
4 and any other animals of the bovine, ovine, porcine, caprine, equine, or camelid  
5 species;

6 (28) "Heavy equipment rental agreement" means the short-term rental contract under  
7 which qualified heavy equipment is rented without an operator for a period:

8 (a) Not to exceed three hundred sixty-five (365) days; or

9 (b) That is open-ended under the terms of the contract with no specified end date;

10 (29) "Heavy equipment rental company" means an entity that is primarily engaged in a  
11 line of business described in Code 532412 or 532310 of the North American  
12 Industry Classification System Manual in effect on January 1, 2019; ~~and~~

13 (30) "Qualified heavy equipment" means machinery and equipment, including ancillary  
14 equipment and any attachments used in conjunction with the machinery and  
15 equipment, that is:

16 (a) Primarily used and designed for construction, mining, forestry, or industrial  
17 purposes, including but not limited to cranes, earthmoving equipment, well-  
18 drilling machinery and equipment, lifts, material handling equipment, pumps,  
19 generators, and pollution-reducing equipment; and

20 (b) Held in a heavy equipment rental company's inventory for:

21 1. Rental under a heavy equipment rental agreement; or

22 2. Sale in the regular course of business; **and**

23 **(31) "Highest and best use" means the reasonable and probable use of property that**  
24 **provides the highest assessment valuation when the use is legally permissible,**  
25 **physically possible, and financially feasible.**

26 ➔Section 2. KRS 132.191 is amended to read as follows:

27 (1) The General Assembly recognizes that Section 172 of the Constitution of Kentucky



1 requires all property, not exempted from taxation by the Constitution, to be assessed  
2 at one hundred percent (100%) of the fair cash value, estimated at the price the  
3 property would bring at a fair voluntary sale, and that it is the responsibility of the  
4 property valuation administrator to value property in accordance with the  
5 Constitution.

6 (2) ~~{The General Assembly further recognizes that }~~Property **shall be valued at its**  
7 **highest and best use**~~{ valuation may be determined }~~ using a variety of valid  
8 valuation methods, including but not limited to:

9 (a) A cost approach, which is a method of appraisal in which the estimated value  
10 of the land is combined with the current depreciated reproduction or  
11 replacement cost of improvements on the land;

12 (b) An income approach, which is a method of appraisal based on estimating the  
13 present value of future benefits arising from the ownership of the property;

14 (c) A sales comparison approach, which is a method of appraisal based on a  
15 comparison of the property with similar properties sold in the recent past; and

16 (d) A subdivision development approach, which is a method of appraisal of raw  
17 land:

18 1. When subdivision and development are the highest and best use of the  
19 parcel of raw land being appraised; and

20 2. When all direct and indirect costs and entrepreneurial incentives are  
21 deducted from the estimated anticipated gross sales price of the finished  
22 lots, and the resultant net sales proceeds are then discounted to present  
23 value at a market-derived rate over the development and absorption  
24 period.

25 (3) The valuation of a residential, commercial, or industrial tract development shall  
26 meet the minimum applicable appraisal standards established by:

27 (a) The Kentucky Department of Revenue, as stated in its Guidelines for

1 Assessment of Vacant Lots, dated March 26, 2008; or

2 (b) The International Association of Assessing Officers.

3 (4) To be appraised using the subdivision development approach, a subdivision  
4 development shall consist of five (5) or more units. The appraisal of the  
5 development shall reflect deductions and discounts for:

6 (a) Holding costs, including interest and maintenance;

7 (b) Marketing costs, including commissions and advertising; and

8 (c) Entrepreneurial profit.

9 ➔Section 3. KRS 133.120 is amended to read as follows:

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

16 (b) 1. Any person receiving compensation to represent a property owner at a  
17 conference with the property valuation administrator for a real property  
18 assessment shall be:

19 a. An attorney *licensed to practice law in the Commonwealth of*  
20 *Kentucky;*

21 b. A certified public accountant *who is authorized under KRS*  
22 *Chapter 325 to practice public accounting in the Commonwealth*  
23 *of Kentucky;*

24 c. A ~~certified~~ real estate broker *who is authorized under KRS*  
25 *Chapter 324 to practice real estate brokerage in the*  
26 *Commonwealth of Kentucky;*

27 ~~[d. A Kentucky licensed real estate broker;]~~

- 1                    ~~d.[e.]~~ An employee of the property owner;
- 2                    ~~e.[f.]~~ A ~~[licensed or certified Kentucky]~~ real estate appraiser **licensed or**
- 3                                            **certified under KRS Chapter 324A; or**
- 4                    ~~f.[g.]~~ An appraiser who possesses a temporary practice permit or
- 5                                            reciprocal license or certification in Kentucky to perform
- 6                                            appraisals and whose license or certification requires him or her to
- 7                                            conform to the Uniform Standards of Professional Appraisal
- 8                                            Practice~~;~~ ~~or~~
- 9                    ~~h.~~ Any other individual possessing a professional appraisal
- 10                                            designation recognized by the department].
- 11                    2. A person representing a property owner before the property valuation
- 12                                            administrator shall:
- 13                                            **a. Possess knowledge of applicable laws and the valuation methods**
- 14                                            **permitted by subsection (2) of Section 2 of this Act;**
- 15                                            **b. Possess knowledge of valuing property specific to the**
- 16                                            **geographical area of the property in dispute;**
- 17                    **c.** Present written authorization from the property owner which sets
- 18                                            forth his or her professional capacity; **and**
- 19                    **d.** ~~[and shall]~~ Disclose to the property valuation administrator any
- 20                                            personal or private interests he or she may have in the matter,
- 21                                            including any contingency fee arrangements, except that attorneys
- 22                                            shall not be required to disclose the terms and conditions of any
- 23                                            contingency fee arrangement.
- 24                    (c) During this conference, the property valuation administrator or his or her
- 25                                            deputy shall provide an explanation to the taxpayer of the constitutional and
- 26                                            statutory provisions governing property tax administration, including the
- 27                                            appeal process, as well as an explanation of the procedures followed in

1 deriving the assessed value for the taxpayer's property.

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

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

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

11 (b) The taxpayer shall appeal his or her assessment by filing in person or sending  
12 a letter or other written petition to the county clerk stating the reasons for  
13 appeal, identifying the property for which the appeal is filed, and stating the  
14 taxpayer's opinion of the fair cash value of the property.

15 (c) The appeal shall be filed no later than one (1) workday following the  
16 conclusion of the inspection period provided for in KRS 133.045 or no later  
17 than the last day of an extension granted under paragraph (d) of this  
18 subsection.

19 (d) A property valuation administrator may make a written request to the  
20 department to extend the deadline in his or her county of jurisdiction to allow  
21 the completion of the conferences requested during the inspection period  
22 required by subsection (1)(a) of this section and to extend the filing deadline  
23 for appeals to the board of assessment appeals. If approved by the department,  
24 the deadline for the completion of the conferences requested during the  
25 inspection period and filing appeals shall be extended for a period not to  
26 exceed twenty-five (25) days from the date of the original filing deadline.

27 (e) The county clerk shall notify the department of all assessment appeals and of

1 the date and times of the hearings.

2 (f) The board of assessment appeals may review and change any assessment  
3 made by the property valuation administrator upon recommendation of the  
4 county judge/executive, mayor of any city using the county assessment, or the  
5 superintendent of any school district in which the property is located, if the  
6 recommendation is made to the board in writing specifying the individual  
7 properties recommended for review and is made no later than one (1) work  
8 day following the conclusion of the inspection period provided for in KRS  
9 133.045, or no later than the last day of an extension granted under paragraph  
10 (d) of this subsection, or upon the written recommendation of the department.  
11 If the board of assessment appeals determines that the assessment should be  
12 increased, it shall give the taxpayer notice in the manner required by  
13 subsection (4) of KRS 132.450, specifying a date when the board will hear the  
14 taxpayer, if he or she so desires, in protest of an increase.

15 (g) Any real property owner who has listed his or her property with the property  
16 valuation administrator at its fair cash value may ask the county board of  
17 assessment appeals to review the assessments of real properties he or she  
18 believes to be assessed at less than fair cash value, if he or she specifies in  
19 writing the individual properties for which the review is sought and factual  
20 information upon which his or her request is based, such as comparable sales  
21 or cost data and if the request is made no later than one (1) work day  
22 following the conclusion of the inspection period provided for in KRS  
23 133.045, or no later than the last day of an extension granted under paragraph  
24 (d) of this subsection.

25 (h) Nothing in this section shall be construed as granting any property owner the  
26 right to request a blanket review of properties or the board the power to  
27 conduct such a review.

- 1 (3) (a) The board of assessment appeals shall hold a public hearing for each  
2 individual taxpayer appeal in protest of the assessment by the property  
3 valuation administrator filed in accordance with the provisions of subsection  
4 (2) of this section, and after hearing all the evidence, shall fix the assessment  
5 of the property at its fair cash value.
- 6 (b) The department may be present at the hearing and present any pertinent  
7 evidence as it pertains to the appeal.
- 8 (c) The taxpayer shall provide factual evidence to support his or her appeal. If the  
9 taxpayer fails to provide reasonable information pertaining to the value of the  
10 property requested by the property valuation administrator, the department, or  
11 any member of the board, his or her appeal shall be denied.
- 12 (d) This information shall include but not be limited to the physical characteristics  
13 of land and improvements, insurance policies, cost of construction, real estate  
14 sales listings and contracts, income and expense statements for commercial  
15 property, and loans or mortgages.
- 16 (e) The board of assessment appeals shall only hear and consider evidence which  
17 has been submitted to it in the presence of both the property valuation  
18 administrator or his or her designated deputy and the taxpayer or his or her  
19 authorized representative.
- 20 (4) (a) Any person receiving compensation to represent a property owner in an appeal  
21 before the board shall be:
- 22 1. An attorney;
  - 23 2. A certified public accountant;
  - 24 3. A certified real estate broker;
  - 25 4. A Kentucky licensed real estate broker;
  - 26 5. An employee of the taxpayer;
  - 27 6. A licensed or certified Kentucky real estate appraiser;

- 1           7. An appraiser who possesses a temporary practice permit or reciprocal  
2           license or certification in Kentucky to perform appraisals and whose  
3           license or certification requires him or her to conform to the Uniform  
4           Standards of Professional Appraisal Practice; or
- 5           8. Any other individual possessing a professional appraisal designation  
6           recognized by the department.
- 7           (b) A person representing a property owner before the county board of assessment  
8           appeals shall present a written authorization from the property owner which  
9           sets forth his or her professional capacity and shall disclose to the county  
10          board of assessment appeals any personal or private interests he or she may  
11          have in the matter, including any contingency fee arrangements, except that  
12          attorneys shall not be required to disclose the terms and conditions of any  
13          contingency fee arrangement.
- 14       (5) The board shall provide a written opinion justifying its action for each assessment  
15       either decreased or increased in the record of its proceedings and orders required in  
16       KRS 133.125 on forms or in a format provided or approved by the department.
- 17       (6) The board shall report to the property valuation administrator any real property  
18       omitted from the tax roll. The property valuation administrator shall assess the  
19       property and immediately give notice to the taxpayer in the manner required by  
20       KRS 132.450(4), specifying a date when the board of assessment appeals will hear  
21       the taxpayer, if he or she so desires, in protest of the action of the property valuation  
22       administrator.
- 23       (7) The board of assessment appeals shall have power to issue subpoenas, compel the  
24       attendance of witnesses, and adopt rules and regulations concerning the conduct of  
25       its business. Any member of the board shall have power to administer oaths to any  
26       witness in proceedings before the board.
- 27       (8) The powers of the board of assessment appeals shall be limited to those specifically

1 granted by this section.

2 (9) No appeal shall delay the collection or payment of any taxes based upon the  
3 assessment in controversy. The taxpayer shall pay all state, county, and district taxes  
4 due on the valuation which he or she claims as true value and stated in the petition  
5 of appeal filed in accordance with the provisions of subsection (1) of this section.  
6 When the valuation is finally determined upon appeal, the taxpayer shall be billed  
7 for any additional tax and interest at the tax interest rate as defined in KRS  
8 131.010(6) from the date when the tax would have become due if no appeal had  
9 been taken. The provisions of KRS 134.015(6) shall apply to the tax bill.

10 (10) Any member of the county board of assessment appeals may be required to give  
11 evidence in support of the board's findings in any appeal from its actions to the  
12 Kentucky Claims Commission pursuant to KRS 49.220. Any persons aggrieved by  
13 a decision of the board, including the property valuation administrator, taxpayer,  
14 and department, may appeal the decision to the Kentucky Claims Commission  
15 pursuant to KRS 49.220. Any taxpayer failing to appeal to the county board of  
16 assessment appeals, or failing to appear before the board, either in person or by  
17 designated representative, shall not be eligible to appeal directly to the Kentucky  
18 Claims Commission.

19 (11) The county attorney shall represent the interest of the state and county in all  
20 hearings before the board of assessment appeals and on all appeals prosecuted from  
21 its decision. If the county attorney is unable to represent the state and county, he or  
22 she the fiscal court shall arrange for substitute representation.

23 (12) Taxpayers shall have the right to make audio recordings of the hearing before the  
24 county board of assessment appeals. The property valuation administrator may  
25 make similar audio recordings only if prior written notice is given to the taxpayer.  
26 The taxpayer shall be entitled to a copy of the department's recording as provided in  
27 KRS 61.874.



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