

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 (PVA) 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

Attach Form 62A307 (Property Owner's PVA Conference Record)

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? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Property Owner \_\_\_\_\_

Signed \_\_\_\_\_

Mailing Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date appeal filed with the county clerk

\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Phone Number (    ) \_\_\_\_\_

Appeal Date \_\_\_\_\_ Appeal Time \_\_\_\_\_

E-mail \_\_\_\_\_

## 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.

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## GENERAL INSTRUCTIONS

The county board of assessment appeals cannot consider an appeal that is not timely filed. No taxpayer may appeal an assessment to the Kentucky Board of Tax Appeals if the assessment has not previously appealed the assessment to the county board of assessment appeals (KRS 49.220).

Please bring all documentation in support of your claim of value to the appeal hearing. It is not necessary to bring this information to the county clerk's office prior to your appeal hearing.