

STEVEN L. BESHEAR Governor

In the matter of

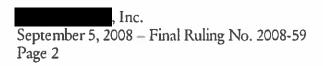
FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE

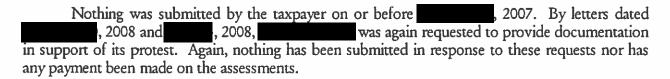
JONATHAN MILLER Secretary

501 HIGH STREET FRANKFORT, KENTUCKY 40620 Phone (502) 564-3226 Fax (502) 564-3875 www.kentucky.gov THOMAS B. MILLER
Commissioner

	, INC.				
Contact:			FINAL RULING NO. 2008-59 September 5, 2008		
	_	ole Property Tax Asse , 2003 through Janua			
		FINAL RULING			
Property Tax assess:	ments against ate	of Revenue currently, Inc. totals of January 1, 2003 ssessments is shown in Interest As of	aling \$ (plu: , January 1, 2004, J:	s applicable interest	
		09/05/2008	09/05/2008	09/05/2008	
January 1, 2003					
January 1, 2004					
January 1, 2005					
January 1, 2005 January 1, 2006					
January 1, 2005	\$	\$	\$	\$	







The assessments in question are presumed to be valid and it is the taxpayer's burden to prove otherwise. Revenue Cabinet v. Gillig, 957 S.W.2d 206 (Ky. 1997); Walter G. Hougland & Sons v. McCracken County Board of Supervisors, 306 Ky. 234, 206 S.W.2d 951 (1947).

Inc. has had ample time to meet its burden of proof.

Therefore, the outstanding Tangible Personal Property Tax assessments totaling \$ applicable interest and penalties) are hereby determined to be legitimate liabilities of Inc. due to the Commonwealth of Kentucky.

This letter is the final ruling of the Kentucky Department of Revenue.

APPEAL

You may appeal this final ruling to the Kentucky Board of Tax Appeals pursuant to the provisions of KRS 131.110, KRS 131.340-131.365, 103 KAR 1:010 and 802 KAR 1:010. If you decide to appeal this final ruling, your petition of appeal must be filed at the principal office of the Kentucky Board of Tax Appeals, 128 Brighton Park Boulevard, Frankfort, Kentucky 40602-2120, within thirty (30) days from the date of this final ruling. The rules of the Kentucky Board of Tax Appeals, which are set forth in 802 KAR 1:010, require that the petition of appeal must:

- 1. Be filed in quintuplicate;
- 2. Contain a brief statement of the law and facts in issue;
- 3. Contain the petitioner's or appellant's position as to the law and facts; and
- 4. Include a copy of this final ruling with each copy of the petition of appeal.

The petition of appeal must be in writing and signed by the petitioner or appellant. Filings by facsimile or other electronic means shall not be accepted.

Proceedings before the Kentucky Board of Tax Appeals are conducted in accordance with 103 KAR 1:010, 802 KAR 1:010 and KRS 131.340-131.365 and KRS Chapter 13B. Formal hearings are held by the Board concerning the tax appeals before it, with all testimony and proceedings officially reported. Legal representation of parties to appeals before the Board is governed by the following rules set forth in Section 2 (3) of 802 KAR 1:010:

- 1. An individual may represent himself in hearings before the Board;
- 2. An individual who is not an attorney may not represent any other individual, corporation, trust, estate, or partnership before the Board; and
- 3. An attorney who is not licensed to practice in Kentucky may practice before the Board if he complies with Rule 3.030(2) of the Rules of the Kentucky Supreme Court.

You will be notified by the Clerk of the Board of the date and time set for any hearing.

Sincerely, Finance and Administration Cabinet

Jason Snyder
Executive Director
Legal Services for Revenue

CERTIFIED MAIL RETURN RECEIPT REQUESTED