



STEVEN L. BESHEAR  
Governor

FINANCE AND ADMINISTRATION CABINET  
DEPARTMENT OF REVENUE  
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LORI HUDSON FLANERY  
Secretary

THOMAS B. MILLER  
Commissioner

In the matter of:

██████████, INC

Contact: ██████████, Inc  
Attn: ██████████, VP  
██████████

FINAL RULING NO. 2012-65  
December 12, 2012

Tangible Personal Property Tax Assessments  
January 1, 2007 through January 1, 2010

### FINAL RULING

██████████, Inc ("██████████") has protested the Department of Revenue's ("Department") denial of multiple tangible personal property ad valorem tax refunds for the tax years represented January 1, 2007 through January 1, 2009 assessment dates in the amount of \$██████████. A breakdown is shown in the chart below:

Tax Year	Refund
January 1, 2007	\$██████████
January 1, 2008	\$██████████
January 1, 2009	\$██████████
TOTALS	\$██████████

██████████ had been audited for its compliance with the ad valorem tax laws for the tax years represented by the January 1, 2007 through January 1, 2010 assessment dates.

██████████ protested the Department's denial of refunds for the 2007 through 2009 tax years. The reason for this denial was ██████████'s failure to apply within two years of the payment of the ad valorem taxes owed for those years, as required by KRS 134.590(2).

KRS 134.590 allows the refund of overpayments only if application is made within two (2) years from the date of payment. Subsection 2 of this statute specifically states as follows:

(2) No state government agency shall authorize a refund unless each taxpayer individually applies for a refund within two (2) years from the date the taxpayer paid the tax. Each claim or application for a refund shall be in writing and state the specific grounds upon which it is based...

It is undisputed that ██████████ did not apply for a refund of the ad valorem taxes in question within two years of the payment of those taxes. Accordingly, its application or claim for the refund of their taxes was untimely under KRS 134.590(2). The Department therefore cannot make or issue the refunds sought by ██████████

For the reasons stated above, the Department has properly denied the refund requested by ██████████. ██████████'s protest of that denial is hereby disallowed.

This letter is the final ruling of the Department.

### 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 40601-3714, 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.

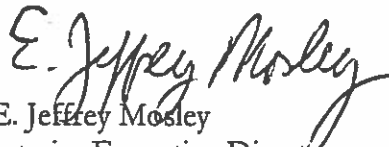
Proceedings before the Kentucky Board of Tax Appeals are conducted in accordance with 103 KAR 1:010, 802 KAR 1:010 and KRS 131.340-131.365 and KRS Chapter 13B. Formal hearings are held by the Board concerning the tax appeals before it, with all testimony and proceedings officially reported. Legal representation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

1. An individual may represent himself in any proceedings before the Board where his individual tax liability is at issue or he may obtain an attorney to represent him in those proceedings;
2. An individual who is not an attorney may not represent any other individual or legal entity in any proceedings before the Board;
3. Any party appealing a final ruling to the Board other than an individual, such as a corporation, limited liability company, partnership, joint venture, estate or other legal entity, shall be represented by an attorney in all proceedings before the Board, including the filing of the petition of appeal; and
4. An attorney who is not licensed to practice in Kentucky may practice before the Board only 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



E. Jeffrey Mosley  
Interim Executive Director  
Office of Legal Services for Revenue

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED



