STEVEN L. BESHEAR
Governor

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
501 HIGH STREET
FRANKFORT, KENTUCKY 40620
Phone (502) 564-3226
Fax (502) 564-3875
www.kentucky.gov

LORI HUDSON FLANERY
Secretary

THOMAS B. MILLER
Commissioner

In the matter of:

[redacted] & [redacted]

Contact: [redacted]

FINAL RULING NO. 2012-63
November 21, 2012

Motor Vehicle Property Tax Assessment
Tax Years 2009 through 2011

FINAL RULING

The Kentucky Department of Revenue ("Revenue") currently has outstanding motor vehicle property tax ("MOTAX") assessments against [redacted] & [redacted] ("Taxpayers") in the amount of $[redacted] (plus applicable interest) for the assessment dates of January 1, 2009, January 1, 2010 and January 1, 2011. A breakdown of the assessments is shown in the chart below:

Assessment Date	Tax Due	Interest Due as of Nov. 21, 2012	Total Due as of Nov. 21, 2012
January 1, 2009	$[redacted]	$[redacted]	$[redacted]
January 1, 2010	$[redacted]	$[redacted]	$[redacted]
January 1, 2011	$[redacted]	$[redacted]	$[redacted]
Totals	$[redacted]	$[redacted]	$[redacted]

At issue is whether the Taxpayers are liable for the MOTAX assessed on a motor home they purchased in April 2008. The taxpayers have been determined to be owners of the motor home and thus liable for the tax based upon a purchase agreement they have submitted indicating that they are in fact the owners. The Taxpayers' only written statement in support of their position is that it is their contention that liability for the MOTAX began when the motor home was titled and registered in their name in the state of Kentucky. The Taxpayers have submitted evidence that a certificate of title to the motor home was issued by the Motor Vehicle Division of the state of [redacted] in [redacted], 2008 to [redacted] LLC. The Taxpayers have also submitted evidence that a certificate of title to the motor home was subsequently issued to them as individuals in [redacted], 2012 by the Kentucky Transportation Cabinet.

The Taxpayers appear to have been the owners of the motor home in question as of the assessment dates referred to above and this motor home also appears to have had a Kentucky taxable situs as of those dates. See, e.g., KRS 132.220. The outstanding MOTAX assessments accordingly issued to the Taxpayers by Revenue are presumed valid and correct, with the burden upon the Taxpayers to prove otherwise. Revenue Cabinet v. Gillig, 957 S.W.2d 206 (Ky. 1997). The taxpayers have not offered or provided any proof to overcome this presumption.

As the motor home in question was not listed or reported for taxation for the assessment dates in question, it was properly assessed as omitted property. See KRS 132.290; 132.310.

This letter is the final ruling of the 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 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

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

CERTIFIED MAIL
RETURN RECEIPT REQUESTED