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COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KENTUCKY 40620

TO: Property Valuation Administrators

FROM: Melissa R. Klink, Director
Division of Local Valuation

DATE: March 14, 2025

SUBJECT: Notice of Tax Roll Inspection Period

KRS 133.045 states in part:

“(1) The real property tax roll being prepared by the property valuation administrator for the current year, shall be open for inspection in the property valuation administrator’s office for thirteen (13) days beginning on the first Monday in May of each year and shall be open for inspection for six (6) days each week, one (1) of which shall be Saturday. In case of necessity, the department may order a reasonable extension of time for the inspection period of the tax roll or it may order that the inspection period be at a different time than that provided in this section. However, the final day of the inspection period shall not be Saturday, Sunday, or a legal holiday.

“(2) The property valuation administrator shall cause to be published once during the week before the beginning of the inspection period...the following information: (a) The fact that the real property tax roll is open for public inspection; (b) The dates of the inspection period; (c) The times available for public review of the real property tax roll; (d) The fact that a taxpayer desiring to appeal an assessment shall first request a conference with the property valuation administrator to be held prior to or during the inspection period; and (e) Instructions which provide details on the manner in which a taxpayer who has had a conference with the property valuation administrator may file an appeal The cost of such notice shall be paid by the fiscal court of the county. The notice shall also be posted at the courthouse door....”

To assist you in complying with this law, the office is enclosing suggested wording for the notice. If you choose to use this wording, fill in the necessary blanks. If your inspection period begins later than May 5, please change the dates accordingly.

It is the office’s interpretation that the property tax roll is opened during the period only for the purpose of giving each property owner an opportunity to inspect the tax roll. It may not be inspected without the supervision of the property valuation administrator or deputies.

To comply with the law, this year’s notice must be published not later than during the week of April 28th; nor later than May 3th for daily issues.

**INSPECTION PERIOD
FOR THE PROPERTY TAX ASSESSMENT ROLL**

The _____ County real property tax roll will be opened for inspection from May 5 through May 19, 2025. Under the supervision of the property valuation administrator (PVA) or one of the deputies, any person may inspect the tax roll.

This is the January 1, 2025, assessment on which state, county, and school taxes for 2025 will be due about September 15, 2025.

The tax roll is in the office of the property valuation administrator in the county courthouse and may be inspected between the hours _____ and _____.

Any taxpayer desiring to appeal an assessment on real property made by the PVA must first request a conference with the PVA or a designated deputy. The conference may be held prior to or during the inspection period. Written documentation supporting your opinion of value will continue to be required. However, you will be instructed on the best method to submit your documentation after contacting our office regarding your request to have a conference. More specific instructions regarding how conferences will be held this year are available online at _____ and will be posted at the entrance to the PVA's office, located at: _____.

Any taxpayer still aggrieved by an assessment on real property, after the conference with the PVA or designated deputy, may appeal to the county board of assessment appeals.

The appeal must be filed with the county clerk's office no later than one work day following the conclusion of the inspection period. Please contact the county clerk's office to receive instructions on the method the office is using to accept appeals this year and to obtain a form that can be used to file your appeal.

Any taxpayer failing to appeal to the county board of assessment appeals, or failing to appear before the board, either in person or by designated representative, will not be eligible to appeal directly to the Kentucky Board of Tax Appeals.

Appeals of personal property assessments shall **not** be made to the county board of assessment appeals. Personal property taxpayers shall be served notice under the provisions of KRS 132.450(4) and shall have the protest and appeal rights granted under the provisions of KRS 131.110.

The following steps should be taken when a taxpayer does not agree with the assessed value of personal property as determined by the property valuation administrator.

- (1) Taxpayer must list under protest (for certification) what he believes to be the fair cash value of his property.
- (2) Taxpayer must file a written protest directly with the Department of Revenue, Office of Property Valuation within 30 days from the date of the notice of assessment.
- (3) This protest must be in accordance with KRS 131.110.
- (4) The final decision of the Department of Revenue may be appealed to the Kentucky Board of Tax Appeals.

Property Valuation Administrator

County

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Any taxpayer desiring to appeal an assessment on real property made by the PVA must first request a conference with the PVA or a designated deputy. The conference may be held prior to or during the inspection period. Although COVID-19 restrictions are easing _____ County will continue to offer taxpayer conferences remotely. Conferences may be held via videoconference, where available, or by telephone; or you may exchange correspondence requesting a conference with the PVA via email or fax. Additionally, our office will be open for in person conferences this year as well. Written documentation supporting your opinion of value will continue to be required. However, you will be instructed on the best method to submit your documentation after contacting our office regarding your request to have a conference. More specific instructions regarding how conferences will be held this year are available online at _____ and will be posted at the entrance to the PVA's office, located at: _____.

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