

COMMONWEALTH OF KENTUCKY  
**DEPARTMENT OF REVENUE**  
FRANKFORT, KENTUCKY 40620

TO: Property Valuation Administrators

FROM: Thomas S. Crawford, Executive Director  
Office of Property Valuation

DATE: May 28, 2020

SUBJECT: Notice of Tax Roll Inspection Period for 2020

In a memorandum dated April 3, 2020 you were informed that the property tax calendar deadlines were being delayed sixty days. Accordingly, the new dates for the tax roll inspection period authorized by KRS 133.045 are July 6 – 20, 2020.

Accompanying this memorandum, the Department has provided suggested wording for your advertising notice of the inspection period. This wording reflects the fact that currently, except as noted below, all property owner conferences will need to be held remotely in 2020. However, as you may be aware, Kentucky’s response to the COVID-19 pandemic has entered the Healthy at Work phased re-opening approach. Accordingly, if an in-person meeting cannot be avoided and the PVA Office is positioned to meet or exceed both the Healthy at Work “Minimum Requirements for All Entities” and the “Requirements for Government Offices and Agencies” in-person meetings are allowed. The minimum Healthy at Work requirements may be found at <https://healthyatwork.ky.gov/>. If in-person meetings are possible and cannot be avoided, please feel free to modify the language in the sample advertisement to reflect how in person meetings will work during the inspection period.

It is the Office of Property Valuation’s interpretation that the property tax roll is opened during this 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 an authorized deputy.

This year’s notice must be published not later than during the week of June 29th in counties with weekly newspapers and not later than July 4th in counties with daily newspapers.

As always, if your inspection will begin later than July 6th, please change the dates accordingly.

Thank you for your attention to this matter. If you have any questions concerning this memorandum or sample advertisement, please do not hesitate to contact your field representative or me.



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

The \_\_\_\_\_ County real property tax roll will be opened for inspection from July 6 through July 20, 2020. Under the supervision of the property valuation administrator or one of the deputies, any person may inspect the tax roll.

This is the January 1, 2020, assessment on which state, county and school taxes for 2020 will be due in the Fall of 2020.

The tax roll is in the office of the property valuation administrator. Unless otherwise determined by the property valuation administrator, inspections will be conducted remotely. If in-person inspections are available, the tax roll 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. Due to the current COVID-19 crisis, all conferences will be held via videoconference, where available, email, telephone or fax. Documentation supporting your opinion of value will continue to be required; however, you will receive specific instructions on the best method to submit your documentation after contacting our office about your intention to have a conference.

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.

Your appeal must be filed with the county clerk's office no later than one workday following the conclusion of the inspection period. Please contact the county clerk's office to receive instructions on the method that 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 Claims Commission.

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) He or she must list under protest (for certification) what is believed to be the fair cash value of the property.
- (2) A written protest must be filed 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 Claims Commission.

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Property Valuation Administrator

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County