

KRS 133.110 allows the Property Valuation Administrator to correct clerical errors.

- **133.110 Correction of clerical errors in assessment.**
  1. After submission of the final real property recapitulation or certification of the personal property assessment, the property valuation administrator may correct clerical, mathematical, or procedural errors in an assessment or any duplication of assessment. Changes in assessed value based on appraisal methodology or opinion of value shall not be valid.

Below are some examples of what you can correct via KRS 133.110 at the PVA office:

- Clerical
  - Returns misplaced and or stapled to processed returns.
  - All information not carried forward to the summary page on the 62A500 return, (i.e., supplies on schedule C not carried forward to line 60).
  - Office failed to enter a timely failed return, **do not submit return to DOR as omitted.**
- Mathematical Errors
  - Errors made in the data entry of returns.
- Duplication
  - Returns entered twice.

Correcting clerical errors at the local level allows the taxpayer to receive the tax bill and be given the opportunity to pay within the discount period. This will hopefully create positive public relations between the taxpayer, PVA and the Department when the taxpayer receives the bill on time. The Office of Property Valuation, Omitted Tangible Section will enter a dummy assessment into the Omitted Property Tax System with a note "offline bill done at local level", provided the PVA office gives us a copy of the return and/or bill. This will ensure the taxpayer does not receive any unnecessary notices from the Department for failure to file a return.

When correcting clerical errors you should:

- Complete the appropriate form for your PVA office.
- When Sheriff receives regular tax bills send exoneration and or A-bill to sheriff.
- **Send copy of return, exoneration and/or A-bill to OPV.** OPV will then create a dummy assessment in the OPT database and adjust off any applicable tax dollars. A memo note will be put in system that bill was created at local level. This ensures returns or adjustments are entered into system so taxpayers do not receive any unnecessary requests for returns or requests for audit.