

**131.370 Judicial review of board decisions -- Stay of collection of tax.**

- (1) Any party aggrieved by any final order of the Kentucky Board of Tax Appeals, except on appeals from a county board of assessment appeals, may appeal to the Franklin Circuit Court or to the Circuit Court of the county in which the party aggrieved resides or conducts his place of business in accordance with KRS Chapter 13B. Any final orders entered on the rulings of a county board of assessment appeals may be appealed in like manner to the Circuit Court of the county in which the appeal originated.
- (2) If the appeal is from an order sustaining a tax assessment, collection of the tax may be stayed by the filing of a supersedeas bond in the manner directed by the Rules of Civil Procedure, or by payment of the tax as provided in KRS 134.580.

**Effective:** July 15, 1996

**History:** Amended 1996 Ky. Acts ch. 318, sec. 35, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 65, sec. 21, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 140, sec. 1, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 233, sec. 33, effective June 17, 1978. -- Amended 1968 Ky. Acts ch. 152, sec. 99. -- Created 1964 Ky. Acts ch. 141, sec. 12.