

**131.325 Record of board.**

The Kentucky Board of Tax Appeals shall maintain the following records:

- (1) A register wherein the board shall enter by its title any proceedings appealed to it according to the date of its commencement. Thereafter, until after entry of the board's opinion and final order, there shall be noted therein according to the date, the filing or return of any paper or process or the making of any order, ruling or other directive in or concerning such proceeding, and any other steps therein.
- (2) The files of the board consisting of all papers or other process filed with or by the board.

**History:** Created 1964 Ky. Acts ch. 141, sec. 4.