

**131.340 Jurisdiction of board -- Notice of rulings of county or state agencies -- Appeals to board -- Procedure.**

- (1) The Kentucky Board of Tax Appeals is hereby vested with exclusive jurisdiction to hear and determine appeals from final rulings, orders, and determinations of any agency of state or county government affecting revenue and taxation. Administrative hearings before the Kentucky Board of Tax Appeals shall be de novo and conducted in accordance with KRS Chapter 13B.
- (2) Any state or county agency charged with the administration of any taxing or licensing measure which is under the jurisdiction of the board shall mail by certified mail notice of its ruling, order, or determination within three (3) working days from the date of the decision.
- (3) Any party, including the Attorney General, on behalf of the Commonwealth, aggrieved by any ruling, order, or determination of any state or county agency charged with the administration of any taxing or licensing measure, may prosecute an appeal to the board by filing a complaint or petition of appeal before the board within thirty (30) days from the date of the mailing of the agency's ruling, order, or determination.
- (4) If the Department of Revenue is aggrieved by the decision of any county board of assessment appeals on an assessment recommended by the department and prosecutes an appeal to the Kentucky Board of Tax Appeals as authorized in subsection (3) of this section, the commissioner of revenue shall, within twenty (20) days, certify in writing to the Kentucky Board of Tax Appeals the assessment recommended.
- (5) The Kentucky Board of Tax Appeals shall immediately forward copies of the certification to the parties to the appeal. The assessed value shall be prima facie evidence of the value at which the property should be assessed.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 133, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 318, sec. 32, effective July 15, 1996. -- Amended 1986 Ky. Acts ch. 410, sec. 1, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 111, sec. 71, effective July 13, 1984. -- Created 1964 Ky. Acts ch. 141, sec. 6.