

91.400 Proceedings before board of equalization -- Appeal.

- (1) The assessment books shall remain open in the assessor's office from September 15 to September 30. Any person who thinks that his lands, improvements or personal property or those in which he has an interest have been assessed beyond their value may, before September 30, file with the assessor his complaint, specifically describing the property claimed to be assessed beyond its value and the alleged excess. The board of equalization shall investigate all complaints duly filed and shall, according to the justice of the case, approve, reduce or raise the assessment. When any complaint is heard by the board of equalization, the burden of proof shall be upon the person complaining to show that his property has been assessed beyond its value, or that he did not, on the assessing date, own the property sought to be assessed. If the board decides on investigation that any assessment is too low, it shall thereupon notify the taxpayer by mail, stating the value which it believes should be put upon the property involved, and fix a day for the taxpayer to appear before it, not earlier than five (5) days, exclusive of Sundays and holidays, after the mailing of the notice. If the taxpayer appears he shall be given an opportunity to show why the value suggested by the board is not correct, and the board shall thereupon fix the assessment of the property. If the taxpayer does not appear at the time set, the board shall fix the assessment of the property at its proper value.
- (2) Any taxpayer feeling himself aggrieved by any action of the board of equalization may appeal to the Circuit Court within thirty (30) days after the final adjournment of the board of equalization, by filing with the court a copy of the action of the board, certified by the assessor. The assessor or the city attorney, if he feels that the city has been aggrieved by the action of the board of equalization or on account of the failure of the board to act, may appeal from the board to the Circuit Court by filing with that court a brief statement showing the action of the board or stating wherein it failed to properly act. The court shall hear evidence and pass upon all such appeals. The taxpayer, the assessor or the city attorney may appeal from the Circuit Court to the Court of Appeals as in other civil cases. When an appeal from the board is taken by a taxpayer, the city attorney shall represent the board in the Circuit Court and the Court of Appeals, and when an appeal from the board is taken by the city attorney or the city assessor, the city attorney shall represent the interests of the city in those courts.

Effective: January 2, 1978

History: Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 105, effective January 2, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2992.