

**133.020 County board of assessment appeals -- Membership -- Appointment -- Temporary panels -- Oath -- Training -- Replacement of member -- Conflict of interest.**

- (1) The county board of assessment appeals shall be composed of reputable real property owners residing in the county at least five (5) years. The appointing authorities may appoint qualified property owners residing in adjacent counties when qualified members cannot be secured within the county. The board shall consist of three (3) members, one (1) to be appointed by the county judge/executive, one (1) to be appointed by the fiscal court, and one (1) to be appointed by the mayor of the city with the largest assessment using the county tax roll or appointed as otherwise provided by the comprehensive plan of an urban-county government. Beginning with the 1995 appeals, the mayor's appointment shall serve for four (4) years, the county judge/executive's appointment shall serve for three (3) years, and the fiscal court's appointment shall serve for two (2) years. Each person appointed thereafter shall serve for three (3) years. If no city in the county uses the county assessment, the county judge/executive shall appoint two (2) members. A board member who has served for a full term shall not be eligible for reappointment. However, he shall be eligible for appointment after a hiatus of three (3) years. If the number of appeals to the board of assessment appeals filed with the county clerk exceeds one hundred (100), temporary panels of the board may be appointed with approval of the Department of Revenue. Each temporary panel shall consist of three (3) members having the same qualifications and appointed in the same manner as the board members. The number of additional panels shall not exceed one (1) for each one hundred (100) appeals in excess of the first one hundred (100). The county judge/executive shall designate one (1) of the members of the board of assessment appeals to serve as chairman of the board. If additional panels are appointed, as provided in this subsection, the chairman of the board of assessment appeals shall designate one (1) member of each additional panel as chairman of the panel. A majority of the board or of any panel may determine the action of the board or panel respectively and make decisions. Each panel of the board shall have the same powers and duties given the board by KRS 133.120, except the action of any panel shall be subject to review and final approval by the board.
- (2) Each member of the board shall have extensive knowledge of real estate values, preferably in real estate appraisal, sales, management, financing, or construction.
- (3) The board shall be subject to call by the county judge/executive at any time prescribed by law.
- (4) The members of the county board of assessment appeals, and any panel of the board, before undertaking their duties, shall take the following oath, to be administered by the county judge/executive: "You swear (affirm) that you will, to the best of your ability, discharge the duties required of you as a member of the county board of assessment appeals, and that you will fix at fair cash value all property assessments brought before you for review as prescribed by law."
- (5) The department shall prepare and furnish to each property valuation administrator guidelines and materials for an orientation and training program

to be presented to the board by the property valuation administrator or his deputy each year.

- (6) A board member shall produce evidence of his qualifications upon request of the department. A board member shall be replaced by the appointing authority upon proof of the member's failure to meet the qualifications of the position. Any vacancy on the board shall be filled by the appointing authority that appointed the member to be replaced. The appointee shall have the qualifications required by statute for the board member appointed by the particular appointing authority and shall hold office only to the end of the unexpired term of the member replaced.
- (7) Members of the county board of assessment appeals, and any temporary panel, shall abstain from hearing or ruling on an appeal for any property in which they have any personal or private interests.

**Effective:** January 1, 2015

**History:** Amended 2014 Ky. Acts ch. 92, sec. 216, effective January 1, 2015. -- Amended 2005 Ky. Acts ch. 85, sec. 225, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 85, sec. 3, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 449, sec. 4, effective April 13, 1992. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Amended 1974 Ky. Acts ch. 326, sec. 2. -- Amended 1968 Ky. Acts ch. 179, sec. 1. -- Amended 1960 Ky. Acts ch. 186, Art. 1, sec. 21. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 5, sec. 4. -- Amended 1946 Ky. Acts ch. 12, sec. 1. -- Amended 1942 Ky. Acts ch. 131, secs. 17(1), (2) and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4115, 4116, 4117, 4118.