



Donald W. Blevins

Clerk of Fayette County

2018 Property Tax Assessment Appeals

To appeal your property tax assessment for the current year, you must begin by having a conference with the PVA. You can reach them on the phone at (859) 246-2722 or visit them in person at 101 East Vine Street (6th Floor). If you cannot come to an agreement with the PVA, you may appeal to the Board of Assessment Appeals by following the instructions below. (KRS 133.120)

Complete the attached form with an original ink signature and mail or deliver in person to:

Fayette County Clerk
Attn: Tax Appeals (Room 132)
162 East Main Street
Lexington, KY 40507

If you are appealing more than one property, submit a separate form for each property.

If you are representing a taxpayer other than yourself, KRS 133.120 requires that you submit a letter of authorization from the property owner. The letter must be signed by the property owner and include any contingency fee arrangements, unless the representative is a lawyer.

The appeal form(s) must be received in the office by Wednesday, May 23, 2018, regardless of the postmarked date.

All forms received by the deadline will be scheduled for a hearing with the Board of Assessment Appeals. A notice with your scheduled hearing date and time will be mailed out by Friday, May 25, 2018. Per KRS 133.030, the close of open inspection ends on Monday, May 21, 2018, and hearings will begin 25 – 35 days after that in June. The County Judge Executive will determine the actual start date. Please note that hearings cannot be rescheduled as they are “first come, first served” for only the number of appeals we actually receive.

If you settle with the PVA or will not be at your scheduled hearing, please call our office and speak directly with Lisa Hamm or Heather Foreman to be removed from the hearing schedule.

If you have any questions, please call our office at (859) 253-3344 and speak with Lisa Hamm (ext. 225) or Heather Foreman (ext. 227), or e-mail us at fccinquiry@fayettecountyclerk.com.

**APPEAL TO LOCAL
BOARD OF ASSESSMENT APPEALS**

See Instructions on Reverse

Taxpayer Appeal to Fayette County Board of Assessment Appeals

1. I or we, _____, hereby appeal the assessment made by the Fayette County Property Valuation Administrator on the property described below, assessed as of January 1st of the current year.

Property owned by: _____

Mailing address of owner: _____

2. Address and description of property under appeal:

3. Did you speak with an assessor at the PVA office? (Either by phone or in person.) Yes No

4. As the property owner or representative, what do you believe the *fair cash value* should be for this property, as of January 1st of the current year?

Land Value (Optional) _____

Improvement(s) Value (Optional) _____

Total Fair Cash Value (Required) _____

(This MUST be an EXACT value.)

5. Explain why you believe the *fair cash value* listed above was correct as of January 1st of the current year. .

THIS BOX IS FOR CLERK USE ONLY

Fayette County Clerk's Signature

_____/_____/_____

Date Appeal was Received

Property Owner Name or

Representative Name _____

Signature _____

Mailing Address _____

Phone Number _____

E-mail _____

INSTRUCTIONS

(File Only One Copy For Each Appeal)

133.120. Appeal procedure.—(1) Any taxpayer desiring to appeal an assessment on real property made by the property valuation administrator shall first request a conference with the property valuation administrator or his designated deputy. The conference shall be held prior to or during the inspection period provided for in KRS 133.045. During this conference the property valuation administrator or his deputy shall provide an explanation to the taxpayer of the constitutional and statutory provisions governing property tax administration, including the appeal process, as well as an explanation of the procedures followed in deriving the assessed value for the taxpayer's property. The property valuation administrator or his deputy shall keep a record of each conference which shall include, but shall not be limited to, the initial assessed value, the value claimed by the taxpayer, an explanation of any changes offered or agreed to by each party, and a brief accounting of the outcome of the conference. At the request of the taxpayer, the conference may be held by telephone.

(2) Any taxpayer still aggrieved by an assessment on real property made by the property valuation administrator after complying with the provisions of subsection (1) of this section may appeal to the board of assessment appeals. The taxpayer shall appeal his assessment by filing in person or sending a letter or other written petition stating the reasons for appeal, identifying the property for which the appeal is filed, and stating to the county clerk the taxpayer's opinion of the fair cash value of the property. The appeal shall be filed no later than one (1) workday following the conclusion of the inspection period provided for in KRS 133.045.

Taxpayer appeals to county board of assessment appeals that are not timely filed cannot be considered by the board. No taxpayer may appeal an assessment to the Kentucky Board of Tax Appeals that has not been previously appealed to the county board of assessment appeals (KRS 131.340).

