



Donald W. Blevins

Clerk of Fayette County

2017 Property Tax Assessment Appeals

Enclosed is the form required to file an appeal with the Local Board of Assessment Appeals for the current year's property taxes. You must complete a separate form for each piece of property being appealed. **Each completed form must have an original signature—no copies, faxes, or e-mails will be accepted.**

KRS 133.120 requires that you have a conference (on the phone or in person) with the PVA **BEFORE** submitting this form. Their phone number is (859) 246-2722 and they are located at 101 East Vine Street (6th floor).

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 include any contingency fee arrangements, unless the representative is a lawyer.

Appeal forms may only be submitted AFTER you have had a conference with the PVA and must be in our office no later than the deadline of Tuesday, May 16. The date of a postmark does not matter.

Completed forms with original signatures should be returned (in person or by mail) to:

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

All forms received by the deadline will be scheduled for a hearing with the board. A notice with your scheduled hearing date and time will be mailed out in late May. Please note that hearings cannot be rescheduled as they are "first come, first serve" for only the number of appeals we actually receive. Per KRS 133.030, hearings will begin in late June, 25 – 35 days after the close of open inspection.

If you settle with the PVA or will not be at your scheduled hearing, please call our office 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).

APPEAL TO
LOCAL BOARD OF ASSESSMENT APPEALS

See Instructions on Reverse

Taxpayer Appeal to Fayette County Board of Assessment Appeals

I or we, _____, hereby appeal the assessment made by the Fayette County Property Valuation Administrator on the property described below, assessed as of January 1, 20__.

Property owned by _____

Mailing address of owner _____

Location and description of property under appeal:

Did you have a conference with the property valuation administrator's office to discuss the assessment of your property?
 Yes No

Please attach a copy of the Property Owner's Conference Record to this appeal.

As the property owner (or administrator, trustee, guardian, etc.), in your opinion, what is the *fair cash value* of this property as of January 1, 20__ ?

Land \$ _____

Improvements \$ _____

Total Fair Cash Value \$ _____

Why do you feel this property is assessed at more than its fair cash value?

Property Owner _____

Signed _____

Mailing Address _____

Fayette County Clerk's Signature

Appeal file date ____/____/____.

Phone Number _____

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).

