

**149.600 Appeal from listing of property as timberland.**

- (1) Any person aggrieved by a listing of any portion of his property as timberland by the property valuation administrator may file a protest with the county judge/executive, provided the protest is in writing and is made within thirty (30) days of receipt of notice of the listing. Protest may be made on the ground that the land or any portion so listed is not timberland, or that the timberland so listed will not be benefited by the forest fire protective system then in effect, or benefited by the proposed forest fire protective system if the assessment is being made for the first time in that county.
- (2) The county judge/executive shall hear all protests properly filed. Protests shall be heard within a reasonable time after the filing thereof, and reasonable notice shall be given to the protestant and the secretary for energy and environment as to the time and place of the hearing. The county judge/executive shall have authority to issue subpoenas to compel the attendance of any witness desired by any interested party, and he shall be authorized to administer the oath to any witness.
- (3) Proceedings for hearing any protest shall be summary and the findings of the county judge/executive shall be final, and an order shall be entered either dismissing the protest or directing the proper county officials to alter their records in accordance with the findings.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 24, sec. 166, effective July 15, 2010. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Amended 1974 Ky. Acts ch. 74, Art. III, sec. 13(3). -- Created 1958 Ky. Acts ch. 139, sec. 10, effective June 19, 1958.