

**136.1877 Application of section -- Appeal from notice of tentative assessment -- Effect of appeal on payment of taxes -- Collection of state taxes -- Aggregate local rate to be set annually -- Distribution.**

The provisions of this section shall apply to assessments made prior to January 1, 2007.

- (1) The Department of Revenue shall immediately, after fixing the assessed value of the trucks, tractors, trailers, semitrailers, and buses, notify the taxpayer of the valuation determined. Any taxpayer who has been assessed by the department in the manner outlined in KRS 136.1873 shall have sixty (60) days from the date of the department's notice of the tentative assessment to protest as provided by KRS 131.110.
- (2) No appeal shall delay the collection or payment of taxes based upon the assessment in controversy. The taxpayer shall pay all state, county, and district taxes due on the valuation which the taxpayer claims as the true value as stated in the protest filed under KRS 131.110. When the valuation is finally determined upon appeal, the taxpayer shall be billed for any additional tax and interest at the tax interest rate as defined in KRS 131.010(6), from the date the tax would have become due if no appeal had been taken. The provisions of KRS 134.015(6) shall apply to the tax bill.
- (3) The state and local taxes on the property are due sixty (60) days from the date of notice and shall be collected directly by the Department of Revenue.
- (4) The Department of Revenue shall annually calculate an aggregate local rate to be used in determining the local taxes to be collected. The rate shall be the statewide average motor vehicle tax rate for each type of local taxing district multiplied by a fraction, the numerator of which is the commercial and industrial tangible personal property assessment subject to full local rates and the denominator of which is the total commercial and industrial tangible personal property assessment.
- (5) The local taxes collected by the Department of Revenue shall be distributed to each local taxing district levying a tax on motor vehicles based on the statewide average rate for each type of local taxing district. However, prior to distribution any fees owed to the Department of Revenue by any local taxing district under the provisions of KRS 136.180(5) shall be deducted.

**Effective:** April 27, 2018

**History:** Amended 2018 Ky. Acts ch. 171, sec. 112, effective April 14, 2018; and ch. 207, sec. 112, effective April 27, 2018. -- Amended 2015 Ky. Acts ch. 67, sec. 5, effective June 24, 2015. -- Amended 2009 Ky. Acts ch. 10, sec. 49, effective January 1, 2010. -- Amended 2006 Ky. Acts ch. 252, Pt. XV, sec. 5, effective January 1, 2007. -- Amended 2005 Ky. Acts ch. 85, sec. 316, effective June 20, 2005; and ch. 106, sec. 5, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 391, sec. 4, effective July 15, 1998. -- Amended 1992 Ky. Acts ch. 391, sec. 8, effective July 14, 1992. -- Created 1990 Ky. Acts ch. 437, sec. 3, effective July 13, 1990.

**Legislative Research Commission Note (4/27/2018).** This statute was amended by 2018 Ky. Acts chs. 171 and 207, which do not appear to be in conflict and have been codified together.