

**133.047 Property tax roll as open public record in office of property valuation administrator for five years -- Confidentiality of tax returns -- Reasonable fee schedule for information used for commercial or business purposes -- Access to information.**

- (1) Notwithstanding the provisions of KRS 61.870 to 61.884, when the Department of Revenue has completed action on the assessment of property in any county and has certified the assessment to the county clerk of that county, as provided for in KRS 133.180, the property tax roll, or a copy of the property tax roll, shall be retained in the office of the property valuation administrator for maintenance as an open public record for five (5) years. The property tax roll shall be available for public inspection during the regular working hours of the office of the property valuation administrator as provided for in KRS 132.410(2).
- (2) Any person inspecting a property tax roll shall do so in a manner not unduly interfering with the proper operation of the custodian's office.
- (3) Personal property tax returns, accompanying documents, and assessment records, with the exception of the certified personal property tax roll, shall be considered confidential under the provisions of KRS 131.190.
- (4)
  - (a) Real property tax returns and accompanying documents submitted by a taxpayer shall be considered confidential under the provisions of KRS 131.190. Other real property records in the office of the property valuation administrator shall be subject to the provisions of KRS 61.870 to KRS 61.884.
  - (b) However, in addition to the provisions of KRS 61.874, the Department of Revenue shall develop and provide to each property valuation administrator a reasonable fee schedule to be used in compensating for the cost of personnel time expended in providing information and assistance to persons seeking information to be used for commercial or business purposes. As used in this paragraph:
    1. "Reasonable fee" has the same meaning as the fee described in KRS 61.874(4)(c); and
    2. "Personnel time" means the cost to the agency to create any mechanical processing, data collection, or data creation; the staff required to process, produce, collect, or create data or information; or the cost to the agency for the creation, purchase, or other acquisition of information.
  - (c) Any person seeking information on his own property, or any other person, including the press, seeking information directly related to property tax assessment, appeals, equalization, requests for refunds, or similar matters shall not be subject to fees for personnel time.
- (5) The Department of Revenue shall provide advice, guidelines, and assistance to each property valuation administrator in implementing the provisions of KRS 61.870 to 61.884.

**Effective:** July 15, 2016

**History:** Amended 2016 Ky. Acts ch. 34, sec. 1, effective July 15, 2016. -- Amended 2005 Ky. Acts ch. 85, sec. 229, effective June 20, 2005. -- Amended 1994 Ky. Acts

ch. 262, sec. 8, effective July 15, 1994. Amended 1992 Ky. Acts ch. 263, sec. 3, effective July 14, 1992. -- Created 1980 Ky. Acts ch. 317, sec. 10, effective July 15, 1980.