

**49.220 Exclusive jurisdiction of Board of Tax Appeals -- Notice of rulings of county or state agencies -- Appeals to board -- Procedure.**

- (1) The Board of Tax Appeals is vested with exclusive jurisdiction to hear and determine appeals from final rulings, orders, and determinations of any revenue and taxation agency affecting revenue and taxation. Administrative hearings before the board shall be de novo and conducted in accordance with KRS Chapter 13B and administrative regulations promulgated by the board.
- (2) Any revenue and taxation agency charged with the administration of any taxing or licensing measure which is under the jurisdiction of the board shall mail by certified mail notice of its ruling, order, or determination within three (3) working days from the date of the decision.
- (3) Any party aggrieved by any ruling, order, or determination of any revenue and taxation agency charged with the administration of any taxing or licensing measure may prosecute an appeal to the board by filing a complaint or petition of appeal before the board within thirty (30) days from the date of the mailing of the agency's ruling, order, or determination.
- (4) If the Department of Revenue is aggrieved by the decision of any county board of assessment appeals on an assessment recommended by the department and prosecutes an appeal to the board as authorized in subsection (3) of this section, the commissioner of revenue shall, within twenty (20) days, certify in writing to the board the assessment recommended.
- (5) The board shall immediately forward copies of the certification to the parties to the appeal. The assessed value shall be prima facie evidence of the value at which the property should be assessed.

**Effective:** June 29, 2021

**History:** Amended 2021 Ky. Acts ch. 185, sec. 32, effective June 29, 2021. -- Repealed, reenacted, renumbered, and amended 2017 Ky. Acts ch. 74, sec. 22, effective June 29, 2017. -- Amended 2005 Ky. Acts ch. 85, sec. 133, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 318, sec. 32, effective July 15, 1996. -- Amended 1986 Ky. Acts ch. 410, sec. 1, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 111, sec. 71, effective July 13, 1984. -- Created 1964 Ky. Acts ch. 141, sec. 6.

**Formerly codified as KRS 131.340.**