

49.230 Official records of proceedings of Board of Tax Appeals public in nature -- Exception -- Appeal procedure.

- (1) The Board of Tax Appeals shall maintain the official record of the appeal, including evidence entered into the record at a hearing on the appeal, and the final action taken on each appeal. All records of proceedings shall be public records, except in cases of appeals of unmined mineral assessments where the records before the board include information provided to the Department of Revenue by the taxpayer or its lessees, and were generated at the taxpayer's expense. Furthermore, no recorded or transcribed testimony concerning these records shall be considered a public record. Examples of these records would include, but are not limited to, mineral exploration records; photographs; core data information; maps whether acquired for ownership information, for coal seam thickness, for depletion by mining or otherwise; and/or records calculating production or reserves, leased and/or unleased. Neither records containing confidential information nor testimony concerning same shall be disclosed to parties outside the appeals proceedings. A protective order shall be entered and shall remain in effect during the entire appeals process, including appeals to the courts, and thereafter, preventing the parties, their agents and representatives, except the taxpayer, from disclosing the information.
- (2) The full board may hear an appeal or assign one (1) of its members or a hearing officer to hear an appeal. The final order in any appeal heard by a single member or a hearing officer shall be made and entered by a majority of the board. In any appeal referred to a hearing officer or one (1) member, the hearing officer or member shall tender a recommended order to the full board. The final order in any appeal heard by a single member or hearing officer shall be made and entered by a majority of the board.
- (3) In cases heard by the full board, the board may request that a hearing officer assist the board with the following:
 - (a) Hear discovery issues and disputes prior to a scheduled hearing;
 - (b) Receive evidence on behalf of the board during the prehearing phase in a particular case;
 - (c) Make interlocutory rulings affecting the competency, relevancy, and materiality of the evidence about to be presented and upon motions presented during the taking of evidence as will expedite the preparation of the case;
 - (d) Draft the final order as directed by the board; and
 - (e) Perform any other duties assigned.

Effective: June 29, 2021

History: Amended 2021 Ky. Acts ch. 185, sec. 33, effective June 29, 2021. -- Repealed, reenacted, renumbered, and amended 2017 Ky. Acts ch. 74, sec. 23, effective June 29, 2017. -- Amended 2005 Ky. Acts ch. 85, sec. 134, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 255, sec. 1, effective April 4, 1996; and ch. 318, sec. 33, effective July 15, 1996. -- Amended 1990 Ky. Acts ch. 288, sec. 1, effective July 13, 1990. -- Amended 1972 Ky. Acts ch. 316, sec. 1. -- Created 1964 Ky. Acts ch. 141, sec. 9.

Formerly codified as KRS 131.355.