

**132.620 Recovery of compensation or costs from property valuation administrator for unauthorized assessment or neglect of duty -- Procedure -- Appeal.**

- (1) The Department of Revenue shall recover from any property valuation administrator all compensation paid to him or her for assessments that were unauthorized or excessive when and to the extent it is determined by a final order of the board of assessment appeals, Board of Tax Appeals pursuant to KRS 49.200 to 49.250, or a court of competent jurisdiction that such assessments were unauthorized or excessive. Whenever the property valuation administrator fails to render the services required of him or her, or he or she performs any of his or her duties in such a manner as to fail to comply substantially with the requirements of the law, he or she shall be required to pay a sum that will reasonably compensate the Commonwealth of Kentucky for its costs in rendering the duties required to be performed by the property valuation administrator. The Department of Revenue shall notify the property valuation administrator by certified mail, return receipt requested, of any amount charged to be due under this section and a statement of the reasons therefor. The property valuation administrator shall be entitled to a hearing before the Board of Tax Appeals, and an appeal may be taken from the final action of the board to the courts as provided by law.
- (2) Any sum that may become due from any property valuation administrator by reason of this section may be deducted from any amount that the Commonwealth of Kentucky may become obliged to pay such property valuation administrator, or it may be collected from the bondsman of the property valuation administrator.

**Effective:** June 29, 2021

**History:** Amended 2021 Ky. Acts ch. 185, sec. 64, effective June 29, 2021. -- Amended 2017 Ky. Acts ch. 74, sec. 71, effective June 29, 2017. -- Amended 2005 Ky. Acts ch. 85, sec. 213, effective June 20, 2005. -- Amended 1980 Ky. Acts ch. 114, sec. 18, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 384, sec. 563, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 315, sec. 12. -- Amended 1964 Ky. Acts ch. 141, sec. 15. -- Amended 1942 Ky. Acts ch. 131, secs. 12 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4042a-10.