

**133.125 Summary of appeals -- Final recapitulation -- Clerk of board of assessment appeals -- Duties -- Compensation.**

- (1) No later than three (3) working days after the expiration of the inspection period provided for in KRS 133.045, or three (3) working days after any extension of a filing deadline for appeals as set out in KRS 133.120(2)(d), the county clerk shall provide a copy to the property valuation administrator of each appeal petition and a summary of the appeals filed with the county board of assessment appeals. The summary shall be in a format, or on a form, provided or approved by the Department of Revenue. The property valuation administrator shall, within three (3) working days of receipt of the summary, prepare and submit to the Department of Revenue a final recapitulation of the real property tax roll incorporating all changes made since the submission of the first recapitulation. Those properties under appeal shall be listed for recapitulation and certification purposes at the value claimed by the taxpayer. After submission of the final recapitulation to the Department of Revenue, assessments shall not be amended except for adjustments ordered by the board and for corrections made under the provisions of KRS 133.110 and KRS 133.130.
- (2) The county clerk, or an authorized deputy, shall act as clerk of the board of assessment appeals; and where additional board panels are appointed, as provided by law, one (1) authorized deputy shall act as clerk for each panel. An accurate record of the proceedings and orders of the board and of each of its authorized panels shall be kept and shall show the name of the owner of the property, the description, the type of property, the amount of the assessment the property valuation administrator placed on the property, and the amount of change made in the assessment by the board. A copy certified by the chairman of the board and attested by the county clerk shall be filed by the clerk with the property valuation administrator and with the Department of Revenue within five (5) days after the adjournment of the board.
- (3) The county clerk shall certify to the county judge/executive the number of days during which the board was in session, and the court shall enter this fact of record along with the amount due the board members for their services. On a presentation of a copy of the order, the Finance and Administration Cabinet shall draw a warrant on the State Treasurer in favor of the board members and clerk for the amount due for their services.
- (4) The county clerk and any authorized deputies serving as clerk of the board or a panel thereof shall be allowed the same compensation per day for their services as is allowed to members of the board of their county, and they shall be paid in the same manner as members of the board are paid. The county clerk and his authorized deputies shall be allowed compensation for completing and filing the record of the board in the same manner as allowed for their services while acting as clerk of the board or clerk of a panel of the board.

**Effective:** March 21, 2017

**History:** Amended 2017 Ky. Acts ch. 81, sec. 4, effective March 21, 2017. -- Amended 2005 Ky. Acts ch. 85, sec. 233, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 449, sec. 7, effective April 13, 1992. -- Amended 1988 Ky. Acts ch. 303, sec. 12, effective July 15, 1988. -- Amended 1980 Ky. Acts ch. 317, sec. 6, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 384, sec.

265, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 74, Art. II, sec. 9(1); and ch. 326, sec. 7. -- Amended 1960 Ky. Acts ch. 186, Art I, sec. 22. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 8. -- Amended 1942 Ky. Acts ch. 131, secs. 19 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4119, 4120, 4124, 4125, 4126.

**Formerly codified as KRS 133.050 and 133.190(2).**