

Frequently Asked Questions regarding Tax Appeals in Kentucky

Is the Kentucky Claims Commission within the Department of Revenue?

No. In order to ensure impartial decision-making, tax appeals are heard within the Public Protection Cabinet and is completely independent of any of the taxing authorities that may appear before the Commission.

Do I have to have an attorney?

For most taxpayers, the answer is no. Although you can always choose to have an attorney, the only time an attorney is required for taxpayers are artificial entities, such as corporations, LLC or trusts. Many taxpayers who appeal without hiring an attorney are successful at the Kentucky Claims Commission, if the Commission decides the facts support the taxpayer's position.

If I don't appeal this year's value on my property, can I still appeal the property next year?

Yes. The value for one year's assessment is NOT binding for future years.

Why can't I use assessments of similar property?

Kentucky law provides that individual properties must be taxed at fair market value. If a comparable property is assessed below fair market value, then you may ask the local board of assessment appeals to review the value of the comparable property. If the local board finds the comparable property is undervalued, it may raise the assessment on the comparable property. However, since all property must be taxed at fair market value, that undervaluation may not be used to reduce another property's assessment.

I've received a tax bill and the assessment is for the amount I believe the property is worth. Should I withdraw my appeal?

No. For property assessments that have been appealed, Kentucky statutes require the initial tax assessment bill be for the amount the taxpayer contends the property is worth. If the value is later determined to be more than that amount, a supplemental bill will be issued. For the supplemental bill, interest is charged but there is no penalty imposed.

I've received a tax bill. Should I pay for it?

Yes. The bill should be for the amount you are contending the property is worth.

Does my case file with the Kentucky Claims Commission include all the documents I gave to the property valuation administrator and the local Board of Assessment Appeals?

No. The only documents the Commission has are the documents you provide to the Commission with your appeal, or documents that are later introduced as evidence.

Do I have to have an appraisal?

No. Many taxpayers successfully appeal without having an appraiser appear at the hearing. However, if an appraisal is presented, the appraiser must appear at the hearing. Taxpayers often present other evidence without having an appraiser, including information on comparable sales, conditions that affect the property's value and income from the property.