

**LEGAL NOTICE**  
**CAMPBELL COUNTY PROPERTY VALUATION ADMINISTRATOR**

Campbell County Administration Building  
1098 Monmouth Street Room 329, Newport, KY 41071

**INSPECTION PERIOD**  
**FOR THE PROPERTY TAX ASSESSMENT ROLL**

The Campbell County real property tax roll will be opened for inspection from May 6 through May 20, 2019. Under the supervision of the Property Valuation Administrator or one of the deputies, any person may inspect the tax roll.

This is the January 1, 2019 assessment on which state, county, and school taxes for 2019 will be computed.

The tax roll is in the office of the Property Valuation Administrator in the county administration building in Newport and may be inspected between the hours of 8:30 a.m. and 4:15 p.m. Monday through Friday and from 9:00 a.m. until 12:00 p.m. on Saturday.

Any taxpayer desiring to appeal an assessment on real property made by the PVA must first request a conference with the PVA or a designated deputy. The conference may be held prior to or during the inspection period.

Any taxpayer still aggrieved by an assessment on real property, after the conference with the PVA or designated deputy, may appeal to the county board of assessment appeals.

The taxpayer can appeal his assessment by filing in person or sending a letter or other written petition stating the reasons for the appeal, identifying the property, and stating the taxpayer's opinion of the fair cash value of the property.

The appeal must be filed with county clerk's office no later than one work day following the conclusion of the inspection period.

Any taxpayer failing to appeal to the county board of assessment appeals, or failing to appear before the board, either in person or by designated representative, will not be eligible to appeal directly to the Kentucky Board of Tax Appeals.

Appeals of personal property assessments shall **not** be made to the county board of assessment appeals. Personal property taxpayers shall be served notice under the provisions of KRS 132.450(4) and shall have the protest and appeal rights guaranteed under the provisions of KRS 131.110.

The following steps should be taken when a taxpayer does not agree with the assessed value of personal property as determined by the office of the Property Valuation Administrator.

1. He must list under protest (for certification) what he believes to be the fair cash value of his property.
2. He must file a written protest directly with the Department of Property Taxation within 30 days from the date of notice of assessment.
3. This protest must be in accordance with KRS 131.110.
4. The final decision of the Revenue Cabinet may be appealed to the Kentucky Board of Tax Appeals.

Daniel K. Braun  
Campbell County Property Valuation Administrator