Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET
Kentucky Office of Claims and Appeals
Board of Tax Appeals
500 Mero Street, 2SC1
Frankfort, KY 40601
Phone: (502) 782-8255
Fax: (502) 573-4817

DJ Wasson
SECRETARY

Allyson Taylor
EXECUTIVE DIRECTOR

Instructions for Appeals from Determinations of Local Boards of Assessment Appeals

If you are dissatisfied with the decision made by the County Board of Assessment Appeals, you may continue your appeal with the Kentucky Board of Tax Appeals. Within 30 days of the issuance date of the notice you received from the County Board of Assessment Appeals, you must prepare a legibly written, typed, or printed petition of appeal that contains the following:

(a) A statement of all relevant issues of fact and law;
(b) A statement certifying that the information contained in the petition of appeal is true and correct to the best knowledge of the petitioner or counsel, if represented by an attorney;
(c) The signature of the petitioner or the signature of counsel, if represented by an attorney;
(d) The petitioner's mailing address, telephone number, and email address;
(e) If represented by an attorney, the petitioner's attorney's name, mailing address, telephone number, and email address; and
(f) A copy of the final ruling, order, or determination to be reviewed.

The petition of appeal and copy of the final ruling can be e-mailed to taxappeals@ky.gov or can be filed in person or mailed to:

Kentucky Board of Tax Appeals
Office of Claims and Appeals
500 Mero Street, 2SC1
Frankfort, KY 40601

If you desire to appeal the assessed value of more than one property, send a separate petition of appeal for each parcel to the KBTA.

For more information about the appeal filing process and additional rules governing proceedings before the KBTA, please refer to 802 KAR 1:010, available at: https://apps.legislature.ky.gov/law/kar/titles/802/001/010/.

NOTE: In accordance with Supreme Court Rule 3:020, if the property owner is a corporation, trust, estate, partnership, joint venture, LLC or other legal entity, the entity must be represented by an attorney on all matters before the KBTA, including the filing of the petition of appeal. If the petition of appeal is filed by a non-attorney representative for the legal entity, the appeal may be dismissed by the KBTA.

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, shall not be eligible to appeal directly to the Board of Tax Appeals. KRS 133.120(10)